VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

AUDITED FINANCIAL STATEMENTS

for the year ended 31 December 1990

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTY-SIXTH SESSION

SUPPLEMENT No. 5E (A/46/5/Add.5)

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New York, 1991

NOTE

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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[11 September 1991]

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4 March 1991

Sir,

Pursuant to the Financial Rules for Voluntary Funds administered by my Office, I have the honour to submit the accounts for the year 1990, certified as correct and approved in accordance with paragraph 11.4 of these Rules.

Accept, Sir, the assurances of my highest consideration.

(Signed) Sadako OGATA

The Chairman of the Board of Auditors
United Nations
New York, NY

2 July 1991

Sir,

I have the honour to transmit to you the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1990, which were submitted by the High Commissioner. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany
and Chairman,
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, NY

I. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 1990.

2. The examination was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency (IAEA). The examination was conducted at UNHCR headquarters at Geneva and at UNHCR field offices in Ethiopia, Malawi and Mexico.

3. During the year under review, the Board of Auditors continued its normal practice of reporting the results of specific audits in the field and at headquarters, and issued management letters containing detailed audit observations to the administration. This practice once again helped in maintaining a continuous dialogue with the administration.

4. The following are considered the most significant matters arising from our 1990 audit examination. We have discussed these matters with the administration and, where appropriate, its views have been reflected in the present report.

5. The report is divided into two parts, covering the audit of financial statements and management issues, respectively.

Follow-up of actions taken on previous audit recommendations

6. Owing to the late submission of the administration's comments (8 May 1991), it was not possible to evaluate the efficacy of measures envisaged or already taken to address the previous recommendations of the Board. However, during our final audit the recommendations that fell within the scope of our examination were reviewed and those requiring further action have been included in the present report. An evaluation of the effectiveness of measures taken will be conducted in our next audit.

Summary of recommendations

7. We recommend that the following actions, presented in order of priority, be taken:

(a) Provisions in the implementing agreements on the effective recovery from implementing agencies of project funds not utilized for purposes intended should be rigorously enforced, as this will compel the executing agencies to improve control of project funds (paras. 61-63);

(b) Existing organizational arrangements and procedures for the management of cash resources in the field offices should be strengthened and personal responsibility for losses re-emphasized (paras. 54, 56, 68 and 69);

(c) To improve transparency, the reporting of "other trust funds" in schedule I should be expanded to disclose separately any trust fund with a favourable balance of $500,000 and above at year-end (paras. 24 and 25);

(d) All funds in transit at year-end should be adequately investigated and promptly adjusted to reflect the actual balances in the related accounts (para. 33);

(e) The difficulty of providing adequate protection for UNHCR resources in the field offices in violent political situations should be carefully reviewed and appropriate remedial action taken (para. 108);

(f) Implementing agencies should be encouraged to ensure timely reporting of project activities to facilitate the closure of completed projects (paras. 85 and 86);

(g) UNHCR should take appropriate measures to recover the confiscated goods and to improve facilities planning to ensure the availability of adequate accommodation prior to the shipment of goods (paras. 91 and 92);

(h) The submission of receiving reports to confirm the receipt of consignments should be facilitated to allow for timely resolution of delivery deficiencies (paras. 119-121);

(i) UNHCR should re-emphasize to implementing partners/agencies that the utilization of donor contributions for the welfare of refugees should always override other considerations (paras. 96-98 and 100);

(j) Field offices should be informed of specific time-frames for disposal of approved inventory to permit its timely disposal (para. 111).

Summary of findings

8. The present bulk reporting of "other trust funds" in the financial statements does not permit adequate disclosure of individual trust funds with significant balances at year-end (paras. 23 and 24).

9. Owing to an inadequate review, some completed transactions remained recorded as cash in transit and were not investigated and adjusted to reflect the correct balances in the related accounts (para. 33).

10. UNHCR was obliged to guarantee the sum of $280,000 since 1986 (attracting a total bank charge of about $10,000 to date) as demurrage/detention fees to avoid the confiscation of a consignment (paras. 39 and 40).

11. A substantial increase of 16.5 per cent in voluntary contributions in 1990 reflects the growing support by the donor community, although UNHCR is not yet out of the economic doldrums (para. 47).

12. A special review of cases of fraud and presumptive fraud reported in 1989 and 1990 uncovered internal control weaknesses in the administration of financial resources in some field offices and by some implementing agencies. Significant internal control weaknesses noted are provided below:

(a) The absence of effective supervisory controls enabled an administrative assistant (finance) of a UNHCR field office to commit a number of administrative and financial improprieties, including the embezzlement of funds valued at approximately $17,759 (para. 56);

(b) Three staff members of an implementing partner were suspected of misappropriating project funds amounting to $133,097, of which a transfer of $69,767 was made into a fictitious savings account (paras. 57-59);

(c) Improper separation of duties and non-compliance with internal control procedures on the preparation and custody of cheques facilitated the misappropriation, through manipulation of cheques, in two UNHCR field offices (paras. 68, 69 and 75).

13. Our review of project activities disclosed operational weaknesses that adversely affected the timely implementation and closure of projects (paras. 82, 83 and 85).

14. Supplies valued at $294,401 temporarily stored by UNHCR in warehouses in a host country pending trans-shipment to their final destination were allegedly confiscated by customs officials of that country (paras. 88 and 89).

15. We noted inefficient utilization by an implementing agency of project funds allocated for hospitality, accommodation and communications (paras. 95-97, 99 and 100).

16. We observed from our review of losses of property through theft and disappearance that in a few cases responsibility could not be established because of non-compliance with effective handing-over procedures (para. 103).

17. Our audit visits to field offices confirmed the difficulty of providing adequate protection for UNHCR cash and property in certain unfavourable political situations (paras. 106 and 108).

18. In the absence of specific time-frames, non-expendable property approved for disposal remained on inventory for long periods, with the possibility of a reduction in their values through deterioration and loss (paras. 109 and 110).

19. The recording and monitoring of administrative project property showed a considerable improvement resulting in fewer outstanding items on inventory at year-end (para. 116).

20. On procurement, we observed that further improvement in the submission of receiving reports by consignee offices is needed to rid the records of long-completed shipments (paras. 119 and 120).

21. Some construction contracts were awarded by implementing agencies without due regard to contract procedures, while contract payments were not supported by certificates of actual work done (para. 123).

22. Verification of delivery status of stores paid for in September 1990 by a field office in advance of supply showed that tyres valued at $20,212 had not been supplied prior to the finalization of the present report (para. 127).

Part I: Financial statements

Accounts and financial reporting

Inadequate disclosure of "other trust funds"

23. In an interim audit of November 1990, the Board observed that the reporting together in the financial statements of a large number of trust funds with significant balances (annex to statement II and in the relevant schedules) as "other trust funds" did not ensure adequate disclosure of the individual trust funds. The Board reverted to this subject during the final audit to examine whether the current presentation permits adequate transparency in the financial reporting of "other trust funds".

24. It is acknowledged that in 1989 and 1990 a note was added to "other trust funds" in the annex to statement II that referred to the breakdown of contributions by donor in schedule 1 and expenditure by location in schedule 5. While this approach is an improvement on the prior years' presentation, in the opinion of the Board it did not go far enough. Furthermore, the administration has not developed a specific policy to ensure consistency of application in the consolidation of "other trust funds" into one account in schedule 1.

25. We discussed with the administration the need to disclose separately in schedule 1 any trust fund with a favourable balance of $500,000 and above to allow for adequate transparency. UNHCR promptly prepared and submitted to the Board an annex to schedule 1, listing all trust funds larger than $500,000. This presentation is under review and the final form agreed with UNHCR will be reflected in the financial statements for 1991. The Board would recommend that this new policy be incorporated in the summary of basic accounting policies or shown as a note to schedule 1.

26. It will also be recalled that, for purposes of adequate transparency, the Advisory Committee on Administrative and Budgetary Questions in its comments on the reports of the Board of Auditors stated the following (A/45/570 and Corr.1, para. 53):

> The Advisory Committee notes from schedule 1 of the UNHCR financial statements for the year ended 31 December 1989 that an amount of $108,699,071 has been listed as "other trust funds". The Committee was informed by the representatives of the High Commissioner that those funds are not trust funds in the traditional sense of the word as used in the United Nations but, rather, these are special programme funds. As such, the Committee recommends that, in future, UNHCR use other terminology to describe those resources.

27. Our review for the compliance of this recommendation disclosed that UNHCR has retained the use of the term "other trust funds" rather than applying a different terminology to describe these resources. The administration was not

able to advance reasons to support the views expressed by its representatives to the Advisory Committee on Administrative and Budgetary Questions on the uniqueness of UNHCR "other trust funds" from those of the United Nations as defined in chapter 12 of the United Nations Finance Manual.

28. The administration stated that all UNHCR voluntary funds fall within the category of trust funds as outlined in chapter 12 of the United Nations Finance Manual. They are grouped into two main categories "general programmes" and "special programmes". To the extent that funds do not concern any of the individually identified programmes in the annual accounts under these two main categories, they are accounted for under "other trust funds" as part of the special programmes, now appropriately footnoted on statement 2 of the annual accounts. Consequently the continued use of this terminology seems appropriate.

29. On the contrary, the Board has observed that included in the other trust funds are "simple transfers" ($2.2 million in 1990), which were funds channelled through UNHCR to third parties and not funding UNHCR activities. This type of resource, which varies from year to year ($15.5 million in 1989), requires a different terminology and a different treatment in the accounts. The administration is required to take the necessary corrective action.

30. The Board will continue to examine the nature, type and control of the "other trust funds" and to make appropriate recommendations with the view to further improving transparency in financial reporting.

Cash in transit not promptly adjusted to proper accounts

31. Cash in transit was stated as $925,897.37 (statement 1) at the end of the financial year under review. This figure was made up of $173,439.79 for voluntary fund deposit accounts and $752,457.58 for petty cash accounts of both field offices and voluntary funds.

32. Under normal circumstances, adjustments of cash in transit should be completed within two months of the effective date of the transaction. Our review disclosed that the cash in transit balance was made up of 42 transactions, 19 (45 per cent) of which were effected between 31 August 1989 and 31 October 1990. Six of the 19 transactions involved a total amount of $352,647.18, which should have been debited to various bank accounts, while 13 represented a total amount of $542,246.40, which should have been credited to other accounts.

33. In the opinion of the Board, the 19 transactions that were outstanding for periods ranging from 2 to 14 months prior to the cut-off date of 31 December 1990 should have been investigated earlier and adjusted to reflect the correct balances of the affected accounts as at 31 December 1990. The Board recommended that all funds in transit that remain outstanding for more than two months should be promptly investigated and adjusted in a timely manner.

34. The administration responded that 13 of the 19 outstanding transactions had, since the review, been adjusted. The remaining six transactions, involving a small amount, were being investigated for further action. The administration took note of the observation and recommendation, and assured

the Board that adequate measures would be taken to avoid the recurrence of the situation in the future.

Letters of credit requiring further action

35. The stated liability of $630,000 (statement 1) represents two letters of credit for $349,500 and $280,000 issued on behalf of UNHCR by two banks. It was noted that one letter of credit was opened for the supply of tents. The delivery date was 30 December 1990, while the validity date of the letter of credit was 20 January 1991.

36. The supplier, however, failed to supply the tents at the due date and the delivery date was extended to 31 January 1991, while the validity date was changed to 15 February 1991. By amending the validity date of the letter of credit and the delivery date of the tents, the supplier was given the opportunity to deliver the items later than the date specified in the purchase order contract.

37. In view of the delay in the supply of the items, the Board recommended that the penalty clause in the purchase order contract be applied with effect from the date of default and the appropriate amount deducted from the invoice of the supplier.

38. The administration expressed concern that the full application of the penalty clause from the original date of default would have discouraged the supplier and most likely would have resulted in the cancellation of the order of most urgently needed relief items. The Board was informed that the bank had been instructed to pay the supplier less a penalty sum to be calculated from 1 February 1991, the date the supplier ought to have shipped the tents in accordance with the extended letter of credit. Payment of an appropriate amount will be verified by the Board in due time.

39. It was further noted that the amount of $280,000, representing a letter of credit opened by another bank since 1986, was a guarantee for alleged interruption of discharge of cargo. It was observed that this guarantee had remained on the books since 1986 and the bank continued to charge a commission of $448 every three months, attracting a total amount of $10,000 to date.

40. It was explained that upon legal advice UNHCR was obliged under a clause on a bill of lading to guarantee the sum of $280,000 as demurrage/detention fee for cargo on a vessel to ensure that the consignment of maize flour donated to UNHCR was not confiscated. The settlement of the case was initially delayed owing in large part to the bankruptcy of the owners of the shipping vessel.

41. Considering that the guarantee has to be maintained until the case is closed and that such cases normally drag on for long periods of time, the Board would urge UNHCR to ensure a comprehensive review of its chances of winning or losing the case and to take appropriate action that would consequently prove to be cost-effective.

42. The administration replied that on further review the maintenance of the guarantee of $280,000 was considered the most cost-effective course of action short of UNHCR agreeing to a settlement before a court decision was taken.

The result of the case when known will be reviewed by the Board in relation to the administration's decision.

Liquidity position

43. As detailed below, our review of the liquidity position of UNHCR disclosed that as at 31 December 1990 its current assets, amounting to $286.6 million, exceeded its current liabilities of $162.6 million by $124.0 million. With the average monthly cash requirement calculated to be about $40 million, UNHCR's liquidity at the year-end could provide funding for its programmes for a maximum period of three months.

44. The following comparison shows current assets and current liabilities for the present and prior year:

	Thousands of US dollars		
	1990	1989	Difference
ASSETS			
Current			
Cash in hand and at banks	7 412	3 752	3 660
Cash in transit	926	3 427	(2 501)
Short-term investments	156 674	36 643	120 031
Receivables	121 588	148 086	(26 498)
	286 600	191 908	94 692
LIABILITIES			
Current			
Obligations for projects	157 540	139 417	18 123
Letters of credit	630	367	263
Advance contributions	533	4 706	(4 713)
Other payables	3 906	2 301	1 605
	162 609	146 791	15 818
Excess of current assets over current liablities	123 991	45 117	78 874

45. The value of short-term investments, made up of four call accounts ($25.3 million) and 26 time deposit accounts ($131.4 million), was stated as $156.7 million at the end of the financial year under review. Short-term investments in 1990 therefore showed a remarkable increase of $120.1 million over the amount of $36.6 million invested as at 31 December 1989.

46. The following cash flow shows sources and application of funds for the year-end 1990:

	Thousands of US dollars	
SOURCES		
Contributions	582 893	
Other income from revenue-producing activities	17 213	
Prior years:		
Cancellation of obligations	24 981	
Refund from other agencies	4 636	
Write-offs	(6 839)	
		622 884
USES		
Operating expenditures	474 250	
Programme support costs	69 760	
		544 010
Increase in net current assets or working capital		78 874

47. The increase in invested funds during the year resulted from a substantial increase in the volume of voluntary contributions amounting to $581.4 million thanks to encouraging support by the donor community. The figure for the previous year was $499 million. However, owing to budgetary cut-backs, the level of disbursements for refugee assistance programmes dropped from the prior year's total of $523.8 million to $460.2 million as at 31 December 1990.

48. In 1990, as in the previous year, investments were made on an ad hoc basis because of limited funds. We noted, however, that new policies and procedures for investing UNHCR funds had been formalized in 1991. Currently, investment decisions are made on criteria regarding equitable distribution of available funds among eligible banks on a competitive basis.

49. The Board urged the administration to continue with its present policy on investments in conformity with the relevant provisions of the UNHCR Financial Rules.

Part II. Management issues

Financial management and control systems

50. The Board carried out a special review of reported cases of fraud and presumptive fraud that occurred in 1989 and 1990. The review disclosed irregularities in the financial administration of field offices and implementing agencies owing to the absence of adequate internal controls, and the non-compliance with financial rules and regulations as set out below.

Administrative and financial irregularities in a regional office

51. By taking advantage of his position of trust and responsibility, a senior staff member in a regional office of UNHCR embezzled funds and property that had been entrusted to him by UNHCR and by some of his colleagues between 1989 and 1990.

52. An investigation carried out by the regional office which complemented a report of the Internal Audit Division of the Secretariat, indicated that as a result of inadequate supervision the staff member misappropriated fuel coupons and failed to account for various monies totalling about $20,000.

53. In addition to the above, the staff member was responsible for the preparation of a guarantee ostensibly given by a former regional associate administrative officer on behalf of UNHCR in connection with the staff members's loan application to a bank. The guarantee stated that the staff member's emoluments would be paid into that bank and that, should he be separated from service, all sums due to him would be paid into his account with the bank. This transaction has not resulted in a financial loss to UNHCR.

54. The Board recommended that prompt action should be taken against the staff member in accordance with chapter X of the Staff Rules and all amounts due to UNHCR recovered from him.

55. The administration advised the Board that, with the approval of United Nations Headquarters, the staff member had been suspended without pay effective 1 March 1991. UNHCR had meanwhile submitted a recommendation to Headquarters for his summary dismissal. It was reported that the branch office had recovered part of the money embezzled from the staff member's January and February 1991 salaries. Once a decision was taken on his dismissal, UNHCR would consider other ways of recovering additional sums due from him.

56. The circumstances surrounding the perpetration of the above irregularities and the duration of the fraud (1988-1990) indicated the absence of a regular review and inadequate supervision of the functions of that staff member. Supervisory controls should therefore be strengthened.

Misappropriation of funds by the staff of an implementing agency

57. Three officers of an implementing partner of UNHCR were suspected of embezzling funds amounting to $133,097 entrusted to the implementing partner for refugee activities. The agency requested an investigation into the case.

58. The following irregularities were uncovered:

(a) Unauthorized payments;

(b) Payments without supporting documents or supported by photocopies;

(c) Double payments;

(d) Overpaid invoices;

(e) Payments to non-students or payments that were non-educational.

59. It was also established that a savings account was opened with a bank in January 1986 by two of the officers in the name of the implementing partner without authority. Out of the $133,097 mentioned above, an amount of $69,767 transferred to the bank account from the date it was opened until 18 October 1989 was considered misappropriated.

60. On the basis of the facts established the three officers were dismissed and handed over to the police for further investigations. The officers were subsequently arraigned before the court.

61. UNHCR has indicated to the implementing partner that, in accordance with the implementing agreements, funds not utilized for the intended purposes must be reimbursed to UNHCR. The implementing partner argues that it is not responsible for funds criminally misappropriated and that UNHCR will be reimbursed only after the amounts have been recovered from the suspects during or after the completion of the ongoing court action.

62. Legal advice obtained by UNHCR confirms that the agency as an employer is liable for the criminal acts of its employees. UNHCR should therefore demand the restitution of the misappropriated funds irrespective of the outcome of the criminal court proceedings.

63. Contrary to the above legal advice, the Board did not see much evidence of recovery action taken by UNHCR. The Board is in favour of a more effective recovery action through set-offs against subsequent payments to be made to the implementing agency by UNHCR.

64. UNHCR replied that its branch office was continuously pursuing the matter with the implementing agency and intended to take all necessary measures to recover the amount embezzled. In addition, the Internal Audit Division was conducting an audit of the accounts of the implementing agency. The Board will follow up this matter in its future audits.

Forged UNHCR cheques

65. A driver of UNHCR is suspected of forging on three cheques the signature of a project officer who was a signatory to a bank account and of embezzling an amount of $8,375. It later came to light that the cheques were torn from some unused UNHCR cheque books.

66. It was also noted that the signatures on the three cheques bore an uncanny resemblance to the actual signature of the project officer who had

disowned the signatures. When the case was referred to a criminal laboratory, its report confirmed that the cheques had not been drafted in the handwriting of the project officer. It was found that the identity card number of the suspect was indicated at the back of one of the cheques. Further, two bank tellers identified the driver as having cashed one of the three cheques.

67. Section 5.3.1 of chapter IX of the UNHCR Manual states that "upon receipt from the bank of a block or book of cheques these will be checked to ensure that they are in numerical sequence and that none are missing".

68. We noted that drivers, whose duties do not entail accounting responsibilities, were asked to pick up cheques from the bank. However, cheques were not verified upon receipt by the responsible official, contrary to the above instruction.

69. Various arguments have been advanced by both UNHCR and the bank in defence of their respective action or inaction, with both trying to hold each other responsible for the fraud. Although some sloppy banking procedures were identified, the Board believes that inadequate custodial arrangements over blank cheque books after their release by the bank and the lack of verification upon receipt permitted in large part the perpetration of the fraud.

70. Pending a court's ruling on the case, UNHCR is withholding the November 1990 salary of the driver whose short-term contract, which expired on 30 November 1990, was not renewed. The Board recommended that, should the case be determined in favour of the bank, the branch head should be held jointly liable with the driver in accordance with United Nations financial rule 114.1. Meanwhile, the provision in the UNHCR Manual quoted above should be strictly complied with.

71. UNHCR responded that the degree of liability on the part of UNHCR staff would have to be determined based on the ruling of the Court and the reaction from the bank, which had once more been approached for compensation.

Manipulation of a cheque in a branch office

72. It is stated in section 5.3.3 of chapter IX of the UNHCR Manual that cheques should be crossed unless for a very good reason this is not practicable. Our review disclosed that details on an uncrossed cheque were altered by a refugee who succeeded in defrauding a branch office of $2,516.

73. The cheque was handed to the refugee, after its issuance, to be carried to an embassy for the acquisition of a visa to enable him to travel to his first country of asylum. The refugee did not present the cheque to the embassy. Instead, through manipulation of the amount and the name of the payee on the cheque he withdrew and embezzled the money.

74. UNHCR headquarters considered that if the bank had exercised due care it would not have overlooked such a gross manipulation and would have withheld payment. UNHCR therefore held the bank responsible and requested a refund of the amount of $2,516, which the bank had complied with.

75. While acknowledging the successful action of UNHCR, the Board is still of the view that there was a deficiency in the preparation of the cheque by leaving spaces that allowed manipulation and commission of the fraud. Furthermore, a cheque issued in favour of a reputable office should have been crossed so that it could not be negotiated.

76. The Board recommended and the administration agreed to continue to remind field offices about the proper completion of cheques and other accounting documentation to reduce the risk of manipulation and, more importantly, to ensure that all cheques issued were crossed to the extent possible.

77. Although some of the monies involved in the above cases of fraud do not appear very significant, the cases reflect serious internal control weaknesses that require the immediate attention of the administration. The Board will follow up on actions taken to improve financial controls in field offices.

Project activities

78. We examined relevant documentation at UNHCR headquarters of 96 projects, with an estimated total budget of $163.5 million. Our selection of projects included annual programmes, special programmes, emergency funds and trust funds. Consideration was given to budgetary allocations, geographic distribution and past experience.

79. Also included are significant findings on project activities noted during our audit visits to three field offices. Our review disclosed operational weaknesses in the areas of project reporting and delivery, storage of relief goods and the utilization of financial resources.

Factors inhibiting timely project delivery

80. In its review of project activities the Board examined the causes of project implementation delays, project extensions and the non-termination of projects at due dates. It was noted that implementation delays arose principally from the untimely completion of relevant agreements, which consequently delayed the release of funds and resulted in late commencement of projects. The difficulty of obtaining appropriate project personnel and the related procurement and delivery delays, also necessitated frequent project extensions.

81. We observed a case where the letter of instruction was signed four months late and the implementing partner took another four months to sign a letter of understanding. Consequently, the project started eight months behind schedule. In another instance, the acquisition of office accommodation was delayed and so training and production of equipment commenced late.

82. Generally, the final narrative reports and financial reports required from implementing partners were not submitted in a timely manner. As a result the projects were not closed and UNHCR continued to maintain as outstanding obligations that should have been cancelled. The audit disclosed that outstanding obligations for 36 projects had not been submitted for liquidation at the end of October 1990, although the liquidation periods had expired between three and nine months previously.

83. A project was established to upgrade some second-cycle educational institutions to provide appropriate education for refugees in a country. A donor provided funding in the amount of $86,957 for construction work in one of the schools, but the operating partner has not submitted the financial and narrative reports for the past 15 months to enable UNHCR to present a report to the donor, despite the donor's specific request for the reports. Additionally, the report of an associate programme officer of UNHCR stated, inter alia, that the dormitory built with the donor's contribution was used as a temporary warehouse for construction materials instead of providing accommodation for the refugee students for whom it was constructed.

84. Project closure procedures require the submission to UNHCR of the relevant reports by the implementing partner not later than one month after the final date of liquidation of obligations or the termination of the project. Upon receipt and evaluation of the report UNHCR takes the appropriate closure action.

85. Our review further disclosed that, despite reminders by UNHCR, a major implementing partner of refugee programmes in one country failed to submit the relevant reports on seven projects with an estimated budget of $53.2 million, whose liquidation dates had elapsed for periods of up to 13 months.

86. The Board acknowledges the efforts of UNHCR through the geographic desks to ensure timely reporting through regular reminders to implementing partners on the submission of relevant reports. The Board would, however, recommend the introduction of additional measures to improve project implementation further through timely reporting of project activities. In the opinion of the Board appreciable improvements in project monitoring and reporting will enhance UNHCR's credibility and promote the much needed donor support.

Confiscation of relief goods in one country

87. A project was established to procure and pre-position various items for the repatriation of refugees to a particular country within a specified period. To achieve the objective of the project, UNHCR purchased and arranged temporary storage for humanitarian relief items in customs warehouses in that country, while awaiting partial or whole trans-shipment to their final destination.

88. Under the customs regulations of that country goods are stored for a period of four months pending clearance. After four months the goods may be confiscated unless a request for extension is made and approved. The administration informed the Board that UNHCR was granted three consecutive extensions of four months' duration each. The extension would therefore have expired on 23 March 1990 based on the arrival date of the first consignment (23 March 1989). It was alleged that in May 1990 the goods were confiscated by the customs officials of the host country.

89. The items confiscated at various customs warehouses and valued at $294,401 were 20,000 blankets, 1,236 tents and 5,539 tarpaulins. The possibility of retrieving all the items appears slim as the tents have reportedly been disposed of by sale.

90. Owing to the absence of adequate documentation at UNHCR headquarters on this case, the administration could not assist the Board in establishing whether the goods were confiscated because UNHCR did not seek a timely extension after the expiration of the previous extension, or whether the customs officials had refused further extension on the grounds of restrictive customs laws in that country. The administration's request for additional information from the field office has not been answered.

91. The Board is very much concerned that over one year after the relief items were allegedly confiscated (May 1990) headquarters still does not exactly know what has happened to the items. It is also not apparent to the Board whether United Nations property may be confiscated by a Member State and wonders whether UNHCR sought clarification in this respect from the Office of Legal Affairs of the Secretariat.

92. Meanwhile, the Board recommends that UNHCR take immediate appropriate measures to recover the confiscated goods and to make adequate planning for storage facilities in the future prior to the shipment of goods to a location. The Board will vigorously follow up on developments on this case in its future audits.

Inefficient utilization of resources by an implementing partner

93. The Board's examination of the utilization of project funds by a major implementing partner of refugee programmes in one country disclosed opportunities for improvement as analysed below.

(a) High expenditure on hospitality

94. An implementing partner was given an initial allocation of $769 for entertainment for one year. A request for additional funding was approved, increasing the allocation to $3,846, a rise of 500 per cent.

95. The additional allocation was to provide for the planned visits of representatives of donor Governments and agencies. The administration stated the visits by the donors produced good results in that additional funding was received for two new trust fund projects. In accepting the basis for the increase in allocation, the Board cautions against the tendency to be over-generous and advocates efficient utilization of project funds.

96. The Board also learnt that part of the hospitality allocation was covertly used to fund the meetings of the staff members of the implementing partner. The field office intends to discuss this anomaly with the implementing partner when the 1991 project comes up for revision.

(b) Excessive furnishing of an office of the implementing partner

97. An amount of $10,000 was spent to remodel and decorate the offices of the implementing partner. Our visit to the offices revealed the luxurious nature of the carpeting, curtains, furniture and other decorative items that would seem to suggest affluence. Although the Board does not advocate that the offices of a partner executing refugee programmes should be poorly furnished, in its opinion a more judicious use of scarce resources would have been preferable.

98. The implementing partner considered the expenditures justified given the fact that its activities were not limited to refugees but extend to Governments, non-governmental organizations and foreign delegations. The Board, however, recommends that UNHCR reemphasize to all implementing partners and agencies that the utilization of donor contributions for the welfare of refugees should always override other considerations.

(c) High communications costs

99. The implementing partner's office communications costs (telephone and fax) averaged about $1,000 a month. The UNHCR field office has complained that these costs are on the high side.

100. The Board observed the absence of internal controls to distinguish between official and private use of the telephone and fax facilities. To ensure that communications costs are maintained at the minimum level necessary for the maintenance of operational efficiency, UNHCR has requested and the partner has agreed to institute effective procedures to regulate the use of these facilities. The Board urges UNHCR to take the necessary follow-up action.

Expendable and non-expendable property

Theft and disappearance of non-expendable property

101. The Board's review of Property Survey Board cases of theft and disappearance of non-expendable property disclosed instances of delayed submission of reports to headquarters despite the constant reminders of the field offices on the need for timely reporting of cases that have come to light.

102. It was noted that cases of write-off of losses through theft and disappearance were higher in 1990 than in 1989. In 1989, 19 cases valued at $94,964.00 were written-off as against 38 valued at $152,535.78 in 1990, indicating increases of 50 per cent and 37 per cent in number and value of write-offs, respectively. Eight cases relate to items less than two years old.

103. The Board observed that in certain instances responsibility for losses could not be established because field representatives claimed that the items in question were not in stock at the time of their assumption of duty at the offices. Other losses were attributed to loose security over property and vehicle accidents. The difficulty of establishing responsibility for the loss of UNHCR property when a staff member takes over the schedule of another staff member suggests non-compliance with handing-over procedures.

104. The Board recommended that the administration exert more pressure on field offices to exercise stricter control over property. Field officers on re-posting should hand over property in their possession to their successors. Copies of handing-over notes duly signed by both parties should be forwarded to the Property Survey Board and Inventory Control Unit at headquarters, for information and reconciliation of inventory records.

105. The administration accepted the recommendation but stressed that $94,233.41, or 61.8 per cent, of the reported losses concerned countries with civil war situations and had taken place at gunpoint or in hijackings in areas with violent civil disturbances. Another 13 per cent of the losses, or $20,254.24, had been reimbursed in kind or in cash by insurance or by the outside party associated with the loss. Therefore, only 25.2 per cent of the losses occurred in "normal circumstances" and could be compared to 1989 figures.

Theft of cash and non-expendable property

106. Our audit visits to field offices in 1990 disclosed that UNHCR cash and property were forcibly taken away by unidentified persons as outlined below:

(a) Six UNHCR vehicles were reported taken away from a field office by unknown persons into another country;

(b) A tractor in another field office was seized by some refugees who were returning to their home country;

(c) Rebels reportedly attacked a UNHCR field office and made away with UNHCR property, including money;

(d) A field office was broken into and petty cash amounting to $1,180 kept in a stationery cabinet stolen.

107. It was alleged that the unfavourable political climate under which the first three cases took place did not permit adequate investigation and timely reporting to UNHCR headquarters. In the fourth case, however, a report was promptly made by the custodian of the petty cash to the appropriate UNHCR representative who delayed for a period of one year before reporting to headquarters.

108. The unlawful seizures of UNHCR property, which only serve to satisfy the self-interest of a few persons, are obviously not in the best interest of refugees world wide. The difficulty of providing adequate protection for UNHCR property in certain situations is real and quite widespread. It will therefore require a careful review and appropriate policy decision. Perhaps, government responsibility or intervention in cases of theft should be considered and written into the standard agreement with host countries.

Delayed disposal of non-expendable property

109. In its review of approved disposals of non-expendable property by sale or write-off in 12 countries, the Board noted that the Property Survey Board did not specify the time-frame for disposal action. Consequently, we noted that 23 items with an initial purchase value of $141,031.35 were retained on inventory for periods ranging between one and five years after the Survey Board had authorized their disposal. We noted further that five of the items were recommended for sale at $13,341.77, while nine others were to be sold by bidding.

110. In a number of cases it was not possible to determine the disposal action taken by the field offices in the absence of the appropriate forms and the

lack of adequate information on the forms submitted. The continued retention on inventory of items approved for disposal will not allow for accurate portrayal of inventory status of serviceable items at a given time. Delayed disposal of items may result in the depreciation of their values as a result of deterioration or loss.

111. The Board recommended that field offices should be reminded to dispose of property approved for disposal promptly and to submit timely reports to enable inventory records to be updated. Furthermore, the Property Survey Board should set a specific time-frame for the disposal of approved items.

112. In accepting the Board's recommendation, the administration explained that field offices could retain property after approval for disposal until replacement items were received. The process might take from 6 to 12 months. The administration added that experience had shown that the final resale value of vehicles might exceed the initial estimated values despite the time lag and the additional wear and tear to the vehicles.

113. The Board pointed out that although the value of used vehicles might appreciate with time in areas of scarcity, the opposite was true in other areas. This trend (inventory value appreciating with time) would also not be applicable to other inventory items.

114. The Board was informed by the administration that a time-limit for the disposal of items was now set at four months after the Property Survey Board's approval.

Recording of non-expendable property

115. In the Board's previous report, 1/ it was stated that non-expendable property valued at $13.5 million was not inventorized because the amount in respect of property for which UNHCR retained ownership had not been ascertained because the relevant forms had not been submitted to headquarters by field offices. As a result, the book value was not an accurate reflection of the inventory value at the year-end 1989.

116. The Board noted significant improvement in the submission of the relevant records in 1990. In this connection only 19 items valued at $122,000 were not reflected in the value of non-expendable property stated as $30.9 million at the year-end 1990. It was also noted that, owing to effective follow-up action, only one country defaulted in the submission of verified inventory returns for 1990 as against 19 returns outstanding for 1989.

117. The Board encouraged the administration to continue with its efforts to ensure that records accurately reflected the inventory status. The administration acknowledged the Board's comments and assured it that timely action would be taken to maintain the records as current as possible.

1/ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 5E (A/45/5/Add.5).

Procurement

Delayed submission of receiving reports to headquarters

118. Field offices are required by the UNHCR Supplies and Food Aid Field Handbook to complete and submit receiving reports to UNHCR headquarters within one month of the arrival of goods at their destinations as proof that the goods received are in good condition and in the desired quantities in order to facilitate, inter alia, the submission of insurance claims when necessary.

119. We selected shipments received in 30 countries between January 1989 and October 1990 for which receiving reports were not submitted to the Supplies and Food Aid Service. We observed that 20 countries did not acknowledge receipt of the supplies with receiving reports, nor did they send any other form of notification (telex, memorandum) to confirm receipt. The outstanding reports represented about 14 per cent of total shipments made by UNHCR for the period from January 1989 to October 1990. UNHCR has informed the Board that 91 per cent of the shipments have, as of now, been acknowledged.

120. We also noted during our visit to a field office that receiving reports for 33 consignments, amounting to over $9 million, cleared between March 1989 and September 1990 had not been submitted to headquarters. The above situation was blamed on staff constraints and cumbersome clearing procedures, especially in respect of building materials in the host country. The Board was informed that, out of the 33 outstanding receiving reports, 19 had been submitted to headquarters and the rest were either being processed by the field office or the goods were under clearance from the ports.

121. The Board recommended that a more intensive monitoring action should be undertaken to facilitate the submission of these reports in order to allow for a timely resolution of delivery deficiencies.

Unsatisfactory local procurement of goods and services

(a) Construction works

122. A project agreement with an implementing agency requires that a quantity surveyor should be employed and his fees charged to the respective construction budget lines for all contracts above a predetermined minimum amount. The quantity surveyor will follow up appropriately on the terms of the construction contract and supervise the activities of the contractor. His recommendation will be the basis for payment.

123. The Board noted the following unsatisfactory contracting practices adopted by some implementing agencies in a field office:

(a) Contracts were awarded without the prior conclusion of formal agreements;

(b) There was an absence of evidence of technical supervision of work;

(c) Payments were not made on the recommendations of a quantity surveyor as stated in paragraph 122 above. Consequently, final payments were made even when construction work had not been completed.

124. For proper utilization of funds UNHCR should ensure that contract agreements are concluded for all services including construction works and that the contract provisions are strictly enforced. The UNHCR office has brought the issue to the attention of government officials with a view to redressing the situation.

(b) Undelivered items

125. Our examination of disbursement vouchers in a field office showed that between 17 September and 31 October 1990 a total amount of $54,391.68 was prepaid to various organizations for the supply of 12 different items. At the end of the audit visit in November 1990 the items remained undelivered.

126. Additionally, on 6 September 1990 an amount of $39,879.23 was paid by the field office to a supplier for the supply of 73 outer and inner tyres on behalf of an implementing agency to be used by 18 trucks in respect of a project.

127. We verified receipt of the tyres by telephone at the office of the implementing agency on 11 November 1990. We were informed that only 36 tyres had been delivered, leaving 37 ($20,212.76) outstanding. Subsequent correspondence dated 26 February 1991 received from the field office could not confirm delivery, as the staff member who handled the sale has not reported for duty since November 1990.

128. The administration informed the Board that stores valued at $54,391.68 had since been delivered. As regards the unsupplied tyres valued at $20,212.76, the Board was informed that the assistance of competent government authorities had been requested to help trace the staff member who effected the sale. In the absence of the staff member, however, the Board would like to advise that delivery of the outstanding tyres should be pursued directly from the supplier to whom payment was made.

Write-off of losses of cash and property

129. In accordance with UNHCR financial rule 10.6, the Board of Auditors was informed of the amounts written off during 1990. Petty cash of $262.34 for a field office was written off for lack of evidence of personal responsibility for the loss. Non-expendable property amounting to $152,535.78 was written off as a result of loss or disappearance while a total of $148,861.82 concerned the write-off of obsolete property.

Cases of fraud or presumptive fraud

130. The administration informed the Board that, in the course of 1990, it became aware that two staff members had manipulated UNHCR cheques and succeeded in embezzling the amounts involved. Refund in one case had been made by a bank and the recovery of the other was being pursued. Also, a number of UNHCR cheques had fallen into wrong hands but attempts to encash them for personal advantage had been thwarted by UNHCR's timely action.

131. A series of administrative and financial irregularities, including the embezzlement of cash, were committed by a staff member whose summary dismissal in addition to the recovery of the amount was envisaged. Through payments on invalid transactions another staff member misappropriated UNHCR funds, the recovery of which was pending. Alleged irregularities in food prices committed by the nationals of a country were under investigation by the host Government. (Two of the above cases were included in our review discussed in paragraphs 50-77 above.)

Acknowledgement

132. The Board wishes to express its appreciation for the cooperation and assistance extended to the auditors by the High Commissioner, her officers and their staff.

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany

(Signed) Rufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

II. AUDIT OPINION

We have examined the following appended financial statements, numbered I to III, properly identified, and relevant schedules of the United Nations High Commissioner for Refugees for the financial period ended 31 December 1990. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position of the organization as at the end of the period and the results of its operations for the period then ended.

The financial statements were prepared in accordance with the stated accounting principles, which were applied on a basis consistent with that of the preceding financial period. The transactions were in accordance with the Financial Regulations and legislative authority.

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

1 July 1991

III. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1990

STATEMENT I

Balance sheet as at 31 December 1990

(Thousands of United States dollars)

1989			1990
	ASSETS		
3 752	Cash - in hand and at banks	7 412	
3 427	- in transit	926	
7 179			8 338
36 643	Short-term investments		156 674
	Accounts receivable		
137 322	Governmental and other pledges	106 402	
1 271	Private pledges	420	
15	Accrued interest	529	
2 189	Due from the United Nations Office at Geneva	3 083	
77	Due from UNDP	706	
-	Due from WFP	7 110	
791	Due from implementing agencies	535	
6 421	Other receivables	2 803	
148 086			121 588
	Loans and long-term receivables		
2 838	Loans to/on behalf of refugees	3 224	
21	Long-term receivables	24	
2 859		3 248	
(2 859)	Less: Contingency for loans and long-term receivables	(3 248)	-
191 908	Total		286 600

1989			1990
	LIABILITIES		
139 417	Obligations for projects	157 540	
367	Letters of credit	630	
4 706	Advance contributions	533	
2 301	Other payables	3 906	
146 791			162 609
	BALANCES/RESERVES		
10 000	Working capital and Guarantee Fund		50 000
	General programmes		
(38 030)	Annual programme	6 819	
-	Emergency Fund	4 000	
(38 030)			10 819
	Special programmes		
2 870	Education Account	3 367	
549	Staff Housing Fund	555	
3 419			3 922
69 728	Other special programmes		59 250
191 908	Total		286 600

Certified:

(Signed) Gerald WALZER
Controller, Division of Programmes, Support Budget and Finance

Approved:

(Signed) Sadako OGATA
United Nations High Commissioner for Refugees

STATEMENT II

Income and expenditure as at 31 December 1990 - All funds, cash and kind

(Thousands of United States dollars)

	Working capital and Guarantee Fund	General programmes		Special programmes a/			
		Annual programme	Emergency Fund	Refugee education account	Staff Housing Fund	Other special programmes	Total
BALANCES/RESERVES AS AT 1 JANUARY 1990	10 000	(38 030)	-	2 870	549	69 728	45 117
INCOME							
Contributions							
Governmental	26 130	317 436	2 902	3 500		141 918	491 886
Intergovernmental		30 642	352			56 327	87 321
Non-governmental/private		2 372		23		1 291	3 686
Other income							
Interest, bank charges and exchange differences		10 464					10 464
Loan repayments and miscellaneous income	178	5 676			332	563	6 749
Cancellations of obligations		8 288	499	255	48	15 891	24 981
Refunds from agencies and adjustments to prior years' projects		3 130	122	96	37	1 251	4 636
Adjustments of contributions and refunds to donors		(1 020)	(13)			(5 806)	(6 839)
Write-offs							
TOTAL, INCOME	26 308	376 988	3 862	3 874	417	211 435	622 884
TRANSFERS BETWEEN FUNDS/RESERVES	13 692	(7 893)	7 185			(12 984)	
TOTAL, FUNDS AVAILABLE	50 000	331 065	11 047	6 744	966	268 179	668 001
EXPENDITURE							
Obligations incurred for:							
Operations		262 818	7 047	3 377		201 008	474 250
Programme support and administration		61 428			411	7 921	69 760
TOTAL, EXPENDITURE		324 246	7 047	3 377	411	208 929	544 010
BALANCES/RESERVES AS AT 31 DECEMBER 1990	50 000	6 819	4 000	3 367	555	59 250	123 991

a/ Includes all trust funds and special accounts.

ANNEX TO STATEMENT II

Special programmes

(Thousands of United States dollars)

	Afghan repatriation programme	Namibian repatriation programme	Mozambican returnees	Ethiopian returnees	Cyprus operation	South-East Asia anti-piracy programme	Sri Lankan returnees
BALANCES/RESERVES AS AT 1 JANUARY 1990	12 885	232	485	101	10 522	869	1 355
INCOME							
Contributions							
Governmental	1 185	2 355	4 397	9 086		2 418	894
Intergovernmental	620			2			
Non-governmental/private	3	1	20	5			
Other income							
Interest, bank charges and exchange differences	195						
Loan repayments and miscellaneous income	3 437	393	47	2	2 507		68
Cancellations of obligations	232	189	1		119		477
Refunds from agencies and adjustments to prior years' projects	(489)				(108)		
Adjustments of contributions and refunds to donors							
Write-offs							
Total, income	5 183	2 938	4 465	9 095	2 518	2 418	1 439
TRANSFERS BETWEEN FUNDS/RESERVES		(138)				(7)	(238)
Total, funds available	18 068	3 032	4 950	9 196	13 040	3 280	2 556
EXPENDITURE							
Obligations incurred for:							
Operations	14 539	2 378	3 513	6 578	12 354	2 354	2 160
Programme support and administration					408		
Total, expenditure	14 539	2 378	3 513	6 578	12 762	2 354	2 160
BALANCES/RESERVES AS AT 31 DECEMBER 1990	3 529	654	1 437	2 618	278	926	396

ANNEX TO STATEMENT II (concluded)

	Comprehensive plan of action for Indo-Chinese refugees a/	Liberians in West Africa	Nicaraguan returnees	Humanitarian plan of action for the Middle East	Other trust funds b/ Cash	Other trust funds b/ Kind	Total
BALANCES/RESERVES AS AT 1 JANUARY 1990	4 774	-	-	-	38 505	-	69 728
INCOME							
Contributions							
Governmental	49 050	12 658		4 202	33 851	21 822	141 918
Intergovernmental		4 856	22 449		12 526	15 874	56 327
Non-governmental/private	298	44		9	586	325	1 291
Other income							
Interest, bank charges and exchange differences					368		563
Loan repayments and miscellaneous income					7 192	2 219	15 891
Cancellations of obligations	26				233		1 251
Refunds from agencies and adjustments to prior years' projects							
Adjustments of contributions and refunds to donors					(4 079)	(1 130)	(5 806)
Write-offs							
Total, income	49 374	17 558	22 449	4 211	50 677	39 110	211 435
TRANSFERS BETWEEN FUNDS/RESERVES	617				(13 218)	-	(12 984)
Total, funds available	54 765	17 558	22 449	4 211	75 964	39 110	268 179
EXPENDITURE							
Obligations incurred for:							
Operations	47 022	17 513	13 307	2 961	37 219	39 110	201 008
Programme support and administration	391				7 122		7 921
Total, expenditure	47 413	17 513	13 307	2 961	44 341	39 110	208 929
BALANCES/RESERVES AS AT 31 DECEMBER 1990	7 352	45	9 142	1 250	31 623	-	59 250

a/ Includes orderly departure from Viet Nam.

b/ A breakdown of 1990 contributions by donor is provided in schedule 1 and of expenditure by location in schedule 5.

STATEMENT III

Status of obligations as at 31 December 1990

(Thousands of United States dollars)

	Current year			Prior year				
	Incurred in 1990	Payments/ deliveries in 1990	Outstanding	Unliquidated as at 1 January 1990	Payments/ deliveries	Cancellations	Outstanding	Total outstanding
GENERAL PROGRAMMES								
Annual programme	324 246	275 167	49 079	43 341	31 622	8 288	3 431	52 510
Emergency Fund	7 047	4 798	2 249	4 615	3 747	499	369	2 618
Total	331 293	279 965	51 328	47 956	35 369	8 787	3 800	55 128
SPECIAL ACCOUNT								
Education account	3 377	1 111	2 266	2 305	1 784	255	266	2 532
SPECIAL PROGRAMMES								
Afghan repatriation programme	14 539	10 670	3 869	9 243	5 109	3 437	697	4 566
Namibian repatriation programme	2 378	2 305	73	2 493	1 658	393	442	515
Mozambican returnees	3 513	1 579	1 934	644	593	47	4	1 938
Ethiopian returnees	6 578	2 972	3 606	76	74	2		3 606
Cyprus operation	12 762	9 996	2 766	4 663	2 156	2 507		2 766
South-East Asia anti-piracy programme	2 354	2 354						
Sri Lankan returnees	2 160	1 015	1 145	227	159	68		1 145
Comprehensive plan of action for Indo-Chinese refugees	47 413	35 572	11 841	304	249	26	29	11 870
Liberians in West Africa	17 513	11 365	6 148					6 148
Nicaraguan returnees	13 307	9 242	4 065					4 065
Humanitarian plan of action for the Middle East	2 961	212	2 749					2 749
Other trust funds	83 451	39 191	44 260	71 505	45 843	9 411	16 251	60 512
Total	208 929	126 473	82 456	89 155	55 841	15 891	17 423	99 880
Grand total	543 599	407 549	136 050	139 416	92 994	24 933	21 489	157 540

SCHEDULE 1

Status of contributions as at 31 December 1990 - All funds

(United States dollars)

Fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Working capital		26 130 358			26 130 358
Annual programme	27 421 614	323 028 784			350 450 398
Emergency Fund	283 721	2 970 756			3 254 477
Education account		3 522 511			3 522 511
Afghan repatriation programme		1 793 927		14 345	1 808 272
Namibian repatriation programme	5 000	2 351 006			2 356 006
Mozambican returnees	787 402	3 629 442			4 416 844
Ethiopian returnees		9 093 268			9 093 268
South-East Asia anti-piracy programme	379 075	2 039 030			2 418 105
Sri Lankan returnees	121 552	87 873	685 000		894 425
Comprehensive plan of action for Indo-Chinese refugees	3 059 894	46 288 108			49 348 002
Liberians in West Africa	5 260 063	11 149 438	26 946	1 121 450	17 557 897
Nicaraguan returnees	1 367 989	21 080 992			22 448 981
Humanitarian plan of action for the Middle East		4 211 051			4 211 051
Other trust funds	8 399 347	38 562 021	26 589 302	11 431 846	84 982 516
Total	47 085 657	495 938 565	27 301 248	12 567 641	582 893 111

SCHEDULE 1 (continued)

Fund by donor type	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Governmental					
Working capital		26 130 358			26 130 358
Annual programme	14 157 544	303 278 826			317 436 370
Emergency Fund		2 902 007			2 902 007
Education account		3 500 000			3 500 000
Afghan repatriation programme		1 171 133		14 345	1 185 478
Namibian repatriation programme	5 000	2 350 296			2 355 296
Mozambican returnees	787 402	3 609 243			4 396 645
Ethiopian returnees		9 086 182			9 086 182
South-East Asia anti-piracy programme	379 075	2 039 030			2 418 105
Sri Lankan returnees	121 552	87 873	685 000		894 425
Comprehensive plan of action for Indo-Chinese refugees	3 059 894	45 989 636			49 049 530
Liberians in West Africa	403 701	11 105 447	26 946	1 121 450	12 657 544
Humanitarian plan of action for the Middle East		4 202 265			4 202 265
Other trust funds	4 655 524	29 194 230	17 051 624	4 770 668	55 672 046
Total	23 569 692	444 646 526	17 763 570	5 906 463	491 886 251
Intergovernmental					
Annual programme	13 024 998	17 617 107			30 642 105
Emergency Fund	283 721	68 749			352 470
Afghan repatriation programme		620 000			620 000
Ethiopian returnees		2 086			2 086
Liberians in West Africa	4 856 362				4 856 362
Nicaraguan returnees	1 367 989	21 080 992			22 448 981
Other trust funds	3 743 823	8 781 024	9 369 499	6 504 637	28 398 983
Total	23 276 893	48 169 958	9 369 499	6 504 637	87 320 987

SCHEDULE 1 (continued)

Fund by donor type	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Non-governmental/private					
Annual programme	239 072	2 132 851			2 371 923
Education account		22 511			22 511
Afghan repatriation programme		2 794			2 794
Namibian repatriation programmeme		710			710
Mozambican returnees		20 199			20 199
Ethiopian returnees		5 000			5 000
Comprehensive plan of action for Indo-Chinese refugees		298 472			298 472
Liberians in West Africa		43 991			43 991
Humanitarian plan of action for the Middle East		8 786			8 786
Other trust funds		586 767	168 179	156 541	911 487
Total	239 072	3 122 081	168 179	156 541	3 685 873
Grand total	47 085 657	495 938 565	27 301 248	12 567 641	582 893 111

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
GOVERNMENTAL					
Antigua and Barbuda					
Namibian repatriation programme		500			500
		500			500
Argentina					
Annual programme		50 000			50 000
		50 000			50 000
Australia					
Annual programme		3 090 507			3 090 507
South-East Asia anti-piracy programme		263 158			263 158
Comprehensive plan of action for Indo-Chinese refugees		1 666 282			1 666 282
Other trust funds		222 127		143 433	365 560
		5 242 074		143 433	5 385 507
Austria					
Annual programme		150 000			150 000
Other trust funds		16 495			16 495
		166 495			166 495
Bangladesh					
Annual programme		5 000			5 000
		5 000			5 000
Belgium					
Annual programme	320 513	748 503			1 069 016
Other trust funds		70 944			70 944
	320 513	819 447			1 139 960

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Benin					
Annual programme	2 000				2 000
	2 000				2 000
Bermuda					
Annual programme		10 000			10 000
		10 000			10 000
Brunei Darussalam					
Annual programme		20 000			20 000
Comprehensive plan of action for Indo-Chinese refugees		50 000			50 000
		70 000			70 000
Burkina Faso					
Namibian repatration programme		274			274
		274			274
Burundi					
Annual programme		1 966			1 966
		1 966			1 966
Canada					
Annual programme		14 760 046			14 760 046
Emergency Fund		423 255			423 255
Mozambican returnees		265 487			265 487
South-East Asia anti-piracy programme		105 932			105 932
Sri Lankan returnees	21 552				21 552
Comprehensive plan of action for Indo-Chinese refugees		4 666 667			4 666 667
Liberians in West Africa		714 166			714 166
Other trust funds	172 414	927 215			1 099 629
	193 966	21 862 768			22 056 734

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
China					
Annual programme		250 000			250 000
		250 000			250 000
Colombia					
Annual programme		18 710			18 710
		18 710			18 710
Costa Rica					
Annual programme		10 729			10 729
		10 729			10 729
Cyprus					
Annual programme	6 631				6 631
Ethiopian returnees		1 000			1 000
	6 631	1 000			7 631
Denmark					
Annual programme		23 202 561			23 202 561
Mozambican returnees		505 902			505 902
South-East Asia anti-piracy programme		117 739			117 739
Comprehensive plan of action for Indo-Chinese refugees		168 634			168 634
Liberians in West Africa		486 224			486 224
Humanitarian plan of action for the Middle East		648 300			648 300
Other trust funds	519 031	211 602			730 633
	519 031	25 340 962			25 859 993
Djibouti					
Annual programme	1 000				1 000
	1 000				1 000

SCHEDULE 1 (continued)

Fund by donor	Cash: Outstanding pledges	Cash: Paid	Kind: Outstanding pledges	Kind: Delivered	Total
Ecuador					
Annual programme		11 112			11 112
		11 112			11 112
Egypt					
Namibian repatriation programme		10 124			10 124
		10 124			10 124
El Salvador					
Annual programme		1 000			1 000
		1 000			1 000
Finland					
Annual programme		22 148 627			22 148 627
Emergency Fund		166 364			166 364
Namibian repatriation programme		700 000			700 000
Mozambican returnees		389 588			389 588
Ethiopian returnees		508 906			508 906
Comprehensive plan of action for Indo-Chinese refugees		1 412 476			1 412 476
Liberians in West Africa		300 529			300 529
Humanitarian plan of action for the Middle East		816 407			816 407
Other trust funds		3 705 583			3 705 583
		30 148 480			30 148 480
France					
Annual programme	1 764 923	4 056 986			5 821 909
Emergency Fund		42 088			42 088
Afghan repatriation programme		878 735			878 735
Namibian repatriation programme		175 747			175 747
South-East Asia anti-piracy programme		99 800			99 800

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
France (continued)					
Sri Lankan returnees		87 873			87 873
Comprehensive plan of action for Indo-Chinese refugees		878 734			878 734
Liberians in West Africa				1 121 450	1 121 450
Other trust funds	34 491	1 646 294	3 916 789	1 702 683	7 300 257
	1 799 414	7 866 257	3 916 789	2 824 133	16 406 593
Germany					
Annual programme		21 592 145			21 592 145
Liberians in West Africa		480 095	26 946		507 041
Other trust funds	116 200	2 684 158	8 267 351	1 737 400	12 805 109
	116 200	24 756 398	8 294 297	1 737 400	34 904 295
Greece					
Annual programme		140 000			140 000
		140 000			140 000
Guinea					
Annual programme		2 500			2 500
		2 500			2 500
Guyana					
Annual programme		4 032			4 032
		4 032			4 032
Holy See					
Annual programme		10 000			10 000
		10 000			10 000
Hong Kong					
Annual programme		9 999			9 999
		9 999			9 999

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
India					
Annual programme	11 111	23 810			34 921
Sri Lankan returnees	100 000		685 000		785 000
	111 111	23 810	685 000		819 921
Indonesia					
Annual programme		4 000			4 000
Liberians in West Africa	10 000				10 000
	10 000	4 000			14 000
Ireland					
Annual programme		199 210			199 210
Liberians in West Africa		44 248			44 248
Other trust funds		42 955			42 955
		286 413			286 413
Israel					
Annual programme		23 000			23 000
Namibian repatriation programme		5 000			5 000
		28 000			28 000
Italy					
Annual programme	269 058	8 012 398			8 281 456
Liberians in West Africa		81 633			81 633
Other trust funds		910 528		340 152	1 250 680
	269 058	9 004 559		340 152	9 613 769
Jamaica					
Annual programme		2 000			2 000
Namibian repatriation programme		1 000			1 000
		3 000			3 000

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Japan					
Annual programme	8 587 566	22 631 876			31 219 442
South-East Asia anti-piracy programme	379 075				379 075
Comprehensive plan of action for Indo-Chinese refugees	3 059 894	12 832 913			15 892 807
Liberians in West Africa		1 337 131			1 337 131
Other trust funds		3 278 225			3 278 225
	12 026 535	40 080 145			52 106 680
Kuwait					
Annual programme		50 000			50 000
Other trust funds			348 300		348 300
		50 000	348 300		398 300
Lao People's Democratic Republic					
Annual programme		6 000			6 000
		6 000			6 000
Lesotho					
Annual programme		2 000			2 000
		2 000			2 000
Liechtenstein					
Annual programme		40 649			40 649
Mozambican returnees		14 184			14 184
Ethiopian returnees		6 711			6 711
Comprehensive plan of action for Indo-Chinese refugees		13 423			13 423
Liberians in West Africa		29 188			29 188
		104 155			104 155

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Luxembourg					
Annual programme		176 740			176 740
Comprehensive plan of action for Indo-Chinese refugees		145 349			145 349
Other trust funds		8 310			8 310
		330 399			330 399
Malaysia					
Annual programme		20 000			20 000
Namibian repatriation programme		10 000			10 000
		30 000			30 000
Malta					
Annual programme		2 067			2 067
		2 067			2 067
Mauritius					
Annual programme		1 500			1 500
		1 500			1 500
Mexico					
Annual programme	32 301	67 707			100 008
	32 301	67 707			100 008
Monaco					
Annual programme		4 882			4 882
		4 882			4 882
Morocco					
Annual programme		15 000			15 000
		15 000			15 000

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Netherlands					
Annual programme		20 356 144			20 356 144
Afghan repatriation programme		292 398			292 398
Mozambican returnees		292 398			292 398
South-East Asia anti-piracy programme		107 426			107 426
Comprehensive plan of action for Indo-Chinese refugees		1 504 067			1 504 067
Liberians in West Africa		2 443 032			2 443 032
Other trust funds	66 747	1 421 854			1 488 601
	66 747	26 417 319			26 484 066
New Zealand					
Annual programme		399 040			399 040
		399 040			399 040
Norway					
Working capital		4 074 703			4 074 703
Annual programme		24 790 390			24 790 390
Education account		3 500 000			3 500 000
Namibian repatriation programme		1 437 651			1 437 651
Mozambican returnees		509 338			509 338
South-East Asia anti-piracy programme		155 039			155 039
Comprehensive plan of action for Indo-Chinese refugees		310 077			310 077
Liberians in West Africa		322 727			322 727
Humanitarian plan of action for the Middle East		1 352 009			1 352 009
Other trust funds		3 284 878	303 030		3 587 908
		39 736 812	303 030		40 039 842
Oman					
Annual programme		4 000			4 000
		4 000			4 000

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Pakistan					
Annual programme		4 225			4 225
		4 225			4 225
Panama					
Annual programme		1 383			1 383
		1 383			1 383
Philippines					
Annual programme		2 250			2 250
		2 250			2 250
Portugal					
Annual programme		150 000			150 000
Other trust funds	29 566				29 566
	29 566	150 000			179 566
Republic of Korea					
Annual programme		20 000			20 000
		20 000			20 000
Rwanda					
Annual programme		11 778			11 778
		11 778			11 778
San Marino					
Annual programme		5 621			5 621
		5 621			5 621

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Saudi Arabia					
Other trust funds			3 570 000		3 570 000
			3 570 000		3 570 000
Spain					
Annual programme		923 851			923 851
Other trust funds	361 173	457 172			818 345
	361 173	1 381 023			1 742 196
Sri Lanka					
Annual programme		2 000			2 000
		2 000			2 000
Sudan					
Annual programme	4 545				4 545
	4 545				4 545
Sweden					
Working capital		22 055 655			22 055 655
Annual programme	210 952	29 451 895			29 662 847
Mozambican returnees		782 006			782 006
Ethiopian returnees		869 565			869 565
Liberians in West Africa		519 931			519 931
Humanitarian plan of action for the Middle East		693 241			693 241
Other trust funds	2 751 347	536 445			3 287 792
	2 962 299	54 908 738			57 871 037

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Switzerland					
Annual programme	2 939 468	11 213 544			14 153 012
Mozambican returnees	787 402				787 402
South-East Asia anti-piracy programme		115 385			115 385
Comprehensive plan of action for Indo-Chinese refugees		1 563 372			1 563 372
Liberians in West Africa	393 701	384 615			778 316
Humanitarian plan of action for the Middle East		192 308			192 308
Other trust funds	112 429	1 985 741	646 154	847 000	3 591 324
	4 233 000	15 454 965	646 154	847 000	21 181 119
Thailand					
Annual programme		15 000			15 000
		15 000			15 000
Togo					
Annual programme	5 976				5 976
Namibian repatriation programme	5 000				5 000
	10 976				10 976
Trinidad and Tobago					
Annual programme		1 772			1 772
		1 772			1 772
Turkey					
Annual programme		47 969			47 969
Namibian repatriation programme		10 000			10 000
		57 969			57 969

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
United Kingdom of Great Britain and Northern Ireland					
Annual programme		22 216 079			22 216 079
Mozambican returnees		850 340			850 340
South-East Asia anti-piracy programme		127 551			127 551
Comprehensive plan of action for Indo-Chinese refugees		9 941 616			9 941 616
Liberians in West Africa		453 655			453 655
Other trust funds	492 126	1 364 704			1 856 830
	492 126	34 953 945			35 446 071
United Republic of Tanzania					
Annual programme		1 531			1 531
		1 531			1 531
United States of America					
Annual programme		72 047 281			72 047 281
Emergency Fund		2 270 300			2 270 300
Ethiopian returnees		7 700 000			7 700 000
South-East Asia anti-piracy programme		947 000			947 000
Comprehensive plan of action for Indo-Chinese refugees		10 836 026			10 836 026
Liberians in West Africa		3 508 273			3 508 273
Humanitarian plan of action for the Middle East		500 000			500 000
Other trust funds		6 419 000			6 419 000
		104 227 880			104 227 880
Venezuela					
Annual programme		35 311			35 311
		35 311			35 311

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Viet Nam					
Annual programme	1 500	500			2 000
	1 500	500			2 000
Yugoslavia					
Afghan repatriation programme				14 345	14 345
				14 345	14 345
TOTAL, GOVERNMENTAL	23 569 692	444 646 526	17 763 570	5 906 463	491 886 251

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
INTERGOVERNMENTAL					
European Community					
Annual programme	12 944 998	17 398 107			30 343 105
Emergency Fund	283 721	68 749			352 470
Ethiopian returnees		2 086			2 086
Liberians in West Africa	4 856 362				4 856 362
Nicaraguan returnees	1 367 989	5 369 128			6 737 117
Other trust funds	3 473 863	8 764 024	9 369 499	6 504 637	28 112 023
	22 926 933	31 602 094	9 369 499	6 504 637	70 403 163
Organization of Petroleum Exporting Countries Fund					
Annual programme	80 000				80 000
	80 000				80 000
United Nations Secretary-General					
Nicaraguan returnees		15 711 864			15 711 864
Other trust funds	200 000				200 000
	200 000	15 711 864			15 911 864
United Nations Trust Fund for Southern Africa					
Annual programme		200 000			200 000
		200 000			200 000
United Nations Voluntary Fund for Victims of Torture					
Annual programme		19 000			19 000
		19 000			19 000
United Nations Development Fund for Women					
Other trust funds	69 960				69 960
	69 960				69 960

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Office of the United Nations Coordinator for Humanitarian and Economic Assistance Programmes relating to Afghanistan, Geneva					
Afghan repatriation programme		620 000			620 000
		620 000			620 000
World Food Programme					
Other trust funds		17 000			17 000
		17 000			17 000
TOTAL, INTERGOVERNMENTAL	23 276 893	48 169 958	9 369 499	6 504 637	87 320 987

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
NON-GOVERNMENTAL/PRIVATE					
Aichi Toyota Labour Union					
Annual programme		4 738			4 738
		4 738			4 738
Amway Nature Centre, Japan					
Annual programme		64 935			64 935
		64 935			64 935
Anonymous, United Kingdom					
Other trust funds		19 231			19 231
		19 231			19 231
Association of Wives of Heads of African Missions					
Liberians in West Africa		4 921			4 921
		4 921			4 921
AUSTCARE, Australia					
Annual programme		64 800			64 800
Education account		22 511			22 511
Comprehensive plan of action for Indo-Chinese refugees		32 500			32 500
Other trust funds		10 000			10 000
		129 811			129 811
Campaña Refugiado, Spain					
Annual programme		55 969			55 969
		55 969			55 969

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
CARE International					
Annual programme		5 050			5 050
		5 050			5 050
Chrstian Children's Fund, United States					
Other trust funds		40 000			40 000
		40 000			40 000
Danish Refugee Council					
Other trust funds		9 833			9 833
		9 833			9 833
Danish Volunteer Service					
Annual programme		3 333			3 333
		3 333			3 333
Deutsche Stiftung					
Annual programme		47 059			47 059
Liberians in West Africa		22 436			22 436
Other trust funds		5 049			5 049
		74 544			74 544
Diakonische Werk, Federal Republic of Germany					
Other trust funds		43 114			43 114
		43 114			43 114
EMI Records, United Kingdom					
Other trust funds		18 416			18 416
		18 416			18 416

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Federation of Electric Power Workers' Unions, Japan					
Annual programme		6 888			6 888
		6 888			6 888
Finnish Refugee Council					
Annual programme	55 710	63 606			119 316
Other trust funds		37 487			37 487
	55 710	101 093			156 803
Ford Foundation, United States					
Comprehensive plan of action for Indo-Chinese refugees		57 873			57 873
Other trust funds		74 000			74 000
		131 873			131 873
Fuji Optical Service, Japan					
Other trust funds				56 642	56 642
				56 642	56 642
General Obasanjo					
Mozambican returnees		15 360			15 360
Ethiopian returnees		5 000			5 000
Liberians in West Africa		5 000			5 000
		25 360			25 360
Hiroshima Prefectural Parliament					
Humanitarian plan of action for the Middle East		7 300			7 300
		7 300			7 300

SCHEDULE 1 (continued)

Fund by donor	Cash: Outstanding pledges	Cash: Paid	Kind: Outstanding pledges	Kind: Delivered	Total
HRH Prince Abdul Aziz, Saudi Arabia					
Annual programme		53 333			53 333
		53 333			53 333
Hutchinson Whampoa Ltd., Hong Kong					
Other trust funds		1 926			1 926
		1 926			1 926
International Organization for Migration					
Annual programme		13 725			13 725
		13 725			13 725
International Women's Club, Hungary					
Other trust funds		16 129			16 129
		16 129			16 129
Japan Association of Agencies for Supporting Africa					
Other trust funds				35 179	35 179
				35 179	35 179
Japan Council for World Federalism					
Annual programme		41 667			41 667
		41 667			41 667
Japan Relief Clothing Centre					
Other trust funds				64 720	64 720
				64 720	64 720

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Japan Telecom Workers' Union					
Annual programme		7 813			7 813
		7 813			7 813
Japan Times					
Annual programme		31 847			31 847
		31 847			31 847
Jinishian Memorial Program, United States					
Other trust funds		15 000			15 000
		15 000			15 000
Kwan Wong Tan and Fong, Hong Kong					
Annual programme		54 104			54 104
		54 104			54 104
Loosco Foundation, Netherlands					
Annual programme		3 191			3 191
		3 191			3 191
Mainichi Shimbun, Japan					
Annual programme		43 243			43 243
		43 243			43 243
Maruzen Showa Unyu Co., Japan					
Other trust funds		3 546			3 546
		3 546			3 546
Mennonite Central Committee, United States					
Annual programme		9 478			9 478
		9 478			9 478

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Miscellaneous					
Annual programme		455 553			455 553
Afghan repatriation programme		2 794			2 794
Namibian repatriation programme		710			710
Liberians in West Africa		2 403			2 403
Humanitarian plan of action for the Middle East		1 486			1 486
Other trust funds		66 651			66 651
		529 597			529 597
Niwano Peace Foundation, Japan					
Other trust funds		9 938			9 938
		9 938			9 938
Norwegian Refugee Council					
Annual programme		24 715			24 715
Other trust funds		31 249	168 179		199 428
		55 964	168 179		224 143
Rädda Barnen, Sweden					
Comprehensive plan of action for Indo-Chinese refugees		130 008			130 008
Other trust funds		181 938			181 938
		311 946			311 946
Redd Barna, Norway					
Annual programme	183 362	182 742			366 104
	183 362	182 742			366 104
Save the Children, Swaziland					
Annual programme		13 514			13 514
		13 514			13 514

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Save the Children, United States					
Annual programme		1 667			1 667
Comprehensive plan of action for Indo-Chinese refugees		9 591			9 591
		11 258			11 258
Sheikh al-Jomaih, Saudi Arabia					
Annual programme		26 667			26 667
		26 667			26 667
Sheikh al-Juraisy, Saudi Arabia					
Annual programme		26 667			26 667
		26 667			26 667
Singapore Red Cross Society					
Annual programme		16 900			16 900
		16 900			16 900
Société de Banques Suisses					
Other trust funds		2 206			2 206
		2 206			2 206
Soroptimist International of the Americas, Japan					
Annual programme		27 580			27 580
Other trust funds		1 054			1 054
		28 634			28 634
Stichting Vluchteling, Netherlands					
Annual programme		507 012			507 012
		507 012			507 012

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Swiss Commodities Assocation					
Liberians in West Africa		9 231			9 231
		9 231			9 231
Tajimi High School, Japan					
Annual programme		6 944			6 944
		6 944			6 944
Tree of Life, Japan					
Annual programme		221 664			221 664
		221 664			221 664
United Nations Association, United Kingdom					
Annual programme		15 741			15 741
		15 741			15 741
United Nations Association, United States					
Annual programme		1 300			1 300
		1 300			1 300
United Nations Association, Japan					
Annual programme		17 941			17 941
		17 941			17 941
UNESCO Association, Japan					
Annual programme		11 465			11 465
		11 465			11 465

SCHEDULE 1 (concluded)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
World University Service, United Kingdom					
Other trust funds		4 839			4 839
		4 839			4 839
Zoa Vluchtelingenzorg, Netherlands					
Comprehensive plan of action for Indo-Chinese refugees		68 500			68 500
		68 500			68 500
TOTAL, NON-GOVERNMENTAL/ PRIVATE	239 072	3 122 081	168 179	156 541	3 685 873
GRAND TOTAL	47 085 657	495 938 565	27 301 248	12 567 641	582 893 111

SCHEDULE 2

Status of prior years' outstanding contributions
as at 31 December 1990

(United States dollars)

Donor	Year	Cash	Kind	Total
GOVERNMENTAL				
Angola				
Namibian repatriation programme	1989	20 000		20 000
		20 000		20 000
Botswana				
Annual programme	1986	5 495		5 495
		5 495		5 495
Brazil				
Annual programme	1989	15 000		15 000
		15 000		15 000
Burundi				
Annual programme	1986	806		806
		806		806
Cameroon				
Annual programme	1986	19 757		19 757
		19 757		19 757
Costa Rica				
Annual programme	1988	2 344		2 344
		2 344		2 344

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Djibouti				
Annual programme	1986	1 000		1 000
Annual programme	1989	1 000		1 000
		2 000		2 000
France				
Other trust funds	1989		750 000	750 000
			750 000	750 000
Germany				
Annual programme	1989	124 077		124 077
		124 077		124 077
Guatemala				
Annual programme	1989	2 500		2 500
		2 500		2 500
Holy See				
Annual programme	1989	5 000		5 000
		5 000		5 000
Italy				
Annual programme	1987	57 599		57 599
Annual programme	1988	3 268 482	1 364 286	4 632 768
Annual programme	1989	757 576		757 576
Ethiopian returnees	1987	196 670		196 670
Other trust funds	1986		1 713 287	1 713 287
Other trust funds	1988		716 906	716 906
Other trust funds	1989		3 840 000	3 840 000
		4 280 327	7 634 479	11 914 806

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Libyan Arab Jamahiriya				
Annual programme	1989	15 000		15 000
		15 000		15 000
Madagascar				
Annual programme	1988	338		338
Annual programme	1989	316		316
		654		654
Malaysia				
Annual programme	1989	20 000		20 000
		20 000		20 000
Mauritius				
Sri Lankan returnees	1989	1 500		1 500
		1 500		1 500
Morocco				
Namibian repatriation programme	1989	50 000		50 000
		50 000		50 000
Nicaragua				
Annual programme	1988	833		833
		833		833
Nigeria				
Namibian repatriation programme	1989	100 000		100 000
		100 000		100 000

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Oman				
Annual programme	1986	6 000		6 000
		6 000		6 000
Somalia				
Annual programme	1987	1 515		1 515
Annual programme	1988	1 176		1 176
Annual programme	1989	1 189		1 189
		3 880		3 880
Spain				
Other trust funds	1988	49 786		49 786
		49 786		49 786
Switzerland				
Annual programme	1989	2 000		2 000
Other trust funds	1989	99 822		99 822
		101 822		101 822
Syrian Arab Republic				
Annual programme	1988	1 000		1 000
		1 000		1 000
United States of America				
Cyprus operation	1989	4 000 000		4 000 000
		4 000 000		4 000 000

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Zaire				
Annual programme	1986	1 500		1 500
Annual programme	1988	1 500		1 500
Annual programme	1989	2 000		2 000
		5 000		5 000
TOTAL, GOVERNMENTAL		8 832 781	8 384 479	17 217 260
INTERGOVERNMENTAL				
AGFUND				
Annual programme	1987	120 000		120 000
Annual programme	1989	300 000		300 000
Other trust funds	1988	600 000		600 000
		1 020 000		1 020 000
European Community				
Annual programme	1987	83 985		83 985
Annual programme	1989	2 864 849		2 864 849
Other trust funds	1985	235 229		235 229
Other trust funds	1987	212 664		212 664
Other trust funds	1988	430 283		430 283
Other trust funds	1989	1 099 166	9 031 507	10 130 673
		4 926 176	9 031 507	13 957 683
United Nations Population Fund				
Other trust funds	1989	56 059		56 059
		56 059		56 059

SCHEDULE 2 (concluded)

Donor	Year	Cash	Kind	Total
United Nations Development Programme				
Other trust funds	1989	171 000		171 000
		171 000		171 000
TOTAL, INTERGOVERNMENTAL		6 173 235	9 031 507	15 204 742
NON-GOVERNMENTAL/PRIVATE				
International Development Research Centre, Canada				
Other trust funds	1988	12 458		12 458
		12 458		12 458
TOTAL, NON-GOVERNMENTAL/PRIVATE		12 458		12 458
GRAND TOTAL		15 018 474	17 415 986	32 434 460

SCHEDULE 3

GENERAL PROGRAMMES

Appropriations and expenditure under the annual programme as at 31 December 1990

(United States dollars)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
AFRICA						
Angola						
Care and maintenance	566 000				566 000	
Local settlement	65 500				65 500	
Repatriation	80 800				30 000	50 800
Programme support and administration	784 300			-68 306	709 857	6 137
	1 496 600			-68 306	1 371 357	56 937
Benin						
Care and maintenance	150 800				150 800	
Local settlement	6 500				6 500	
	157 300				157 300	
Botswana						
Care and maintenance	30 200			16 100	46 300	
Local settlement	366 800			30 039	371 962	24 877
Resettlement	29 000			67 700	70 840	25 860
Repatriation	7 700				7 651	49
Programme support and administration	302 500			187 488	489 988	
	736 200			301 327	986 741	50 786
Burkina Faso						
Care and maintenance	130 000			-4 600	117 700	7 700
	130 000			-4 600	117 700	7 700
Burundi						
Local settlement	258 900			41 078	299 934	44
Repatriation	2 100				2 100	
Programme support and administration	194 000			170	194 170	
	455 000			41 248	496 204	44
Cameroon						
Care and maintenance	187 700			26 400	214 100	
Local settlement	260 600			40 947	301 547	
Repatriation	143 800			227 304	371 104	
Programme support and administration	502 700			115 121	617 821	
	1 094 800			409 772	1 504 572	
Central African Republic						
Care and maintenance	195 400			7 451	197 515	5 336
Local settlement	27 700			-23 800		3 900
Repatriation	128 100			7 143	135 243	
Programme support and administration	158 100				147 588	10 512
	509 300			-9 206	480 346	19 748
Congo						
Local settlement	256 200	7 750		44 798	308 748	
Resettlement	29 600			6 914	36 054	460
Repatriation	29 600				29 600	
	315 400	7 750		51 712	374 402	460

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Côte d'Ivoire						
Care and maintenance	194 200			20 800	215 000	
	194 200			20 800	215 000	
Djibouti						
Care and maintenance	343 200			22 858	360 782	5 276
Repatriation	26 300				6 700	19 600
Programme support and administration	418 000				384 127	33 873
	787 500			22 858	751 609	58 749
Ethiopia						
Care and maintenance	25 857 200			3 056 450	28 913 650	
Local settlement	24 780 300			-88 428	24 690 496	1 376
Resettlement	42 300				36 900	5 400
Repatriation	8 000				3 500	4 500
Programme support and administration	949 000			-37 024	887 663	24 313
	51 636 800			2 930 998	54 532 209	35 589
Gabon						
Local settlement	49 100				49 100	
	49 100				49 100	
Ghana						
Care and maintenance	92 400	100 000		6 042	196 021	2 421
Local settlement	12 300			-2 300	10 000	
	104 700	100 000		3 742	206 021	2 421
Kenya						
Care and maintenance	669 300				665 606	3 694
Local settlement	1 019 700	59 352			1 049 556	29 496
Resettlement	174 800			109 080	273 280	10 600
Repatriation	9 600			11 000	17 500	3 100
Programme support and administration	636 800				632 043	4 757
	2 510 200	59 352		120 080	2 637 985	51 647
Lesotho						
Care and maintenance	49 500				35 534	13 966
Local settlement	69 100				64 651	4 449
Programme support and administration	134 400			-16 284	110 089	8 027
	253 000			-16 284	210 274	26 442
Liberia						
Care and maintenance	207 600	25 000		-65 388	138 336	28 876
Local settlement	16 600				7 400	9 200
	224 200	25 000		-65 388	145 736	38 076
Malawi						
Care and maintenance	19 759 500			-311 378	19 414 096	34 026
Repatriation	60 000				23 800	36 200
Programme support and administration	308 300			9 758	318 058	
	20 127 800			-301 620	19 755 954	70 226
Mozambique						
Care and maintenance	93 000				91 869	1 131
Resettlement	42 000				40 253	1 747
Programme support and administration	413 200			-102 474	310 726	
	548 200			-102 474	442 848	2 878

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Nigeria						
Care and maintenance	288 500			85 788	367 426	6 862
Local settlement	46 200				39 300	6 900
Programme support and administration	135 400			110 361	245 761	
	470 100			196 149	652 487	13 762
Rwanda						
Care and maintenance	250 000			68 000	318 000	
Local settlement	524 700			-17 258	507 442	
Repatriation	101 200	2 400		-6 958	93 226	3 416
Programme support and administration	275 400			-34 271	241 129	
	1 151 300	2 400		9 513	1 159 797	3 416
Senegal						
Care and maintenance	747 000			81 824	828 724	100
Local settlement	2 806 500			-382 292	2 397 049	27 159
Resettlement	180 700				173 902	6 798
Programme support and administration	806 500			-78 097	728 403	
	4 540 700			-378 565	4 128 078	34 057
Sierra Leone						
Care and maintenance	34 900				24 116	10 784
Local settlement	13 700	4 000		-3 250	13 882	568
	48 600	4 000		-3 250	37 998	11 352
Somalia						
Care and maintenance	7 604 700			-1 217 912	6 040 735	346 053
Local settlement	2 706 800			-223 414	1 709 524	773 862
Resettlement	19 200			-10 300	7 000	1 900
Repatriation	1 382 400			-603 073	603 360	175 967
Programme support and administration	1 433 700			-100 723	1 327 418	5 559
	13 146 800			-2 155 422	9 688 037	1 303 341
Sudan						
Care and maintenance	4 975 500			181 313	5 156 813	
Local settlement	15 630 800			-1 703 605	13 923 728	3 467
Resettlement	294 900			-28 377	243 214	23 309
Repatriation	222 000			-72 000	150 000	
Programme support and administration	2 682 200			-77 076	2 605 124	
	23 805 400			-1 699 745	22 078 879	26 776
Swaziland						
Care and maintenance	890 000			94 015	977 830	6 185
Local settlement	193 400				150 000	43 400
Resettlement	7 800				5 000	2 800
Programme support and administration	235 900			21 850	257 750	
	1 327 100			115 865	1 390 580	52 385
Togo						
Care and maintenance	265 900			-34 052	215 765	16 083
Local settlement	10 100				10 100	
	276 000			-34 052	225 865	16 083
Uganda						
Care and maintenance	93 600				90 200	3 400
Local settlement	1 951 600			55 579	1 961 115	46 064
Programme support and administration	601 000			-30 642	570 358	
	2 646 200			24 937	2 621 673	49 464

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
United Republic of Tanzania						
Care and maintenance	167 200	23 000		84 250	266 350	8 100
Local settlement	1 094 900			-82 245	982 341	30 314
Resettlement	5 000			-1 500	3 500	
Repatriation	3 200			2 570	5 470	300
Programme support and administration	584 200				573 915	10 285
	1 854 500	23 000		3 075	1 831 576	48 999
West Africa						
Care and maintenance	55 200	30 000			85 200	
Resettlement	15 000				15 000	
Repatriation	150 000			60 000	200 000	10 000
	220 200	30 000		60 000	300 200	10 000
Zaire						
Local settlement	1 956 200			-196 571	1 662 537	97 092
Resettlement	92 900			-15 745	67 078	10 077
Repatriation	57 700	29 942			87 642	
Programme support and administration	847 300			-29 165	818 135	
	2 954 100	29 942		-241 481	2 635 392	107 169
Zambia						
Care and maintenance	405 800			143 793	481 263	68 330
Local settlement	2 373 800			-126 100	1 930 167	317 533
Resettlement	7 000			6 700	12 768	932
Repatriation	70 000				30 500	39 500
Programme support and administration	473 700			92 785	566 485	
	3 330 300			117 178	3 021 183	426 295
Zimbabwe						
Care and maintenance	230 900			-36 000	151 000	43 900
Local settlement	2 719 400			-232 640	2 391 601	95 159
Repatriation	21 000				2 862	18 138
Programme support and administration	276 800			36 529	313 329	
	3 248 100			-232 111	2 858 792	157 197
TOTAL, AFRICA	140 349 700	281 444		-883 250	137 065 895	2 681 999
EAST AND SOUTH-EAST ASIA AND OCEANIA						
Australia						
Care and maintenance	23 500				23 500	
Programme support and administration	419 700			15 012	410 532	24 180
	443 200			15 012	434 032	24 180
Bangladesh						
Care and maintenance	76 000			23 200	99 200	
Programme support and administration	111 500				91 750	19 750
	187 500			23 200	190 950	19 750
China						
Care and maintenance	27 000	25 000		24 000	75 631	369
Local settlement	4 000 000				4 000 000	
Programme support and administration	216 100			56 537	272 637	
	4 243 100	25 000		80 537	4 348 268	369

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Hong Kong						
Care and maintenance	4 560 300		22 000	-55 384	4 456 816	70 100
Resettlement	500 100				458 451	41 649
Programme support and administration	339 000			31 022	370 022	
	5 399 400		22 000	-24 362	5 285 289	111 749
India						
Care and maintenance	5 215 300			-805 900	4 336 518	72 882
Local settlement	57 600				56 181	1 419
Repatriation	9 000			11 400	20 342	58
Programme support and administration	183 900			25 140	209 040	
	5 465 800			-769 360	4 622 081	74 359
Indonesia						
Care and maintenance	389 000				292 000	97 000
Resettlement	425 600				425 599	1
Programme support and administration	352 700			-95 845	254 860	1 995
	1 167 300			-95 845	972 459	98 996
Japan						
Care and maintenance	927 400				696 000	231 400
Programme support and administration	1 301 000			-229 699	1 069 969	1 332
	2 228 400			-229 699	1 765 969	232 732
Lao People's Democratic Republic						
Programme support and administration	81 100			30 719	111 819	
	81 100			30 719	111 819	
Macau						
Care and maintenance	124 800				124 800	
	124 800				124 800	
Malaysia						
Care and maintenance	1 679 300			-19 100	1 608 380	51 820
Local settlement	620 500			-20 000	520 000	80 500
Resettlement	505 700			25 000	459 714	70 986
Programme support and administration	488 700				464 675	24 025
	3 294 200			-14 100	3 052 769	227 331
Nepal						
Care and maintenance	92 400			-16 196	98 196	10 400
Programme support and administration	167 800			64 823	232 623	
	260 200			81 019	330 819	10 400
Other countries, Asia						
Resettlement	1 609 000			747 755	2 356 755	
	1 609 000			747 755	2 356 755	
Papua New Guinea						
Local settlement	1 257 900			-19 004	1 218 900	19 996
Repatriation	10 000	29 000			37 000	2 000
Programme support and administration	281 700			-1 778	279 379	543
	1 549 600	29 000		-20 782	1 535 279	22 539

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Philippines						
Care and maintenance	1 209 700	11 000		146 572	1 238 636	128 636
Local settlement	43 000				40 910	2 090
Resettlement	6 733 300	30 774		-535 965	6 153 645	74 464
Programme support and administration	262 600			34 318	296 918	
	8 248 600	41 774		-355 075	7 730 109	205 190
Republic of Korea						
Care and maintenance	296 000				288 236	7 764
	296 000				288 236	7 764
Singapore						
Care and maintenance	61 600			19 100	73 550	7 150
Programme support and administration	178 400				175 900	2 500
	240 000			19 100	249 450	9 650
Sri Lanka						
Programme support and administration	237 700			3 201	240 901	
	237 700			3 201	240 901	
Thailand						
Care and maintenance	15 577 400			-871 472	14 295 021	410 907
Resettlement	1 173 700			120 732	1 290 832	3 600
Programme support and administration	1 105 800			19 277	1 120 629	4 448
	17 856 900			-731 463	16 706 482	418 955
Viet Nam						
Local settlement	951 000			200 000	1 026 200	124 800
Resettlement	55 000			145 000	200 000	
Programme support and administration	440 200			45 495	485 695	
	1 446 200			390 495	1 711 895	124 800
TOTAL, EAST AND SOUTH-EAST ASIA AND OCEANIA	54 379 000	95 774	22 000	-849 648	52 058 362	1 588 764
EUROPE AND NORTH AMERICA						
Austria						
Local settlement	277 700			-24 800	251 015	1 885
Programme support and administration	428 800				426 653	2 147
	706 500			-24 800	677 668	4 032
Belgium						
Local settlement	46 800			3 200	50 000	
Programme support and administration	801 800				770 533	31 267
	848 600			3 200	820 533	31 267
Canada						
Local settlement	383 000				383 000	
Programme support and administration	409 900	102 611			512 511	
	792 900	102 611			895 511	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
France						
Local settlement	750 200			91 875	842 075	
Repatriation	32 500			1 300	33 800	
Programme support and administration	779 200				778 594	606
	1 561 900			93 175	1 654 469	606
Germany						
Local settlement	439 000			9 500	427 000	21 500
Programme support and administration	1 247 200				1 211 519	35 681
	1 686 200			9 500	1 638 519	57 181
Greece						
Care and maintenance	1 304 900			96 054	1 400 911	43
Local settlement	70 000			-23 238	46 762	
Programme support and administration	170 400	37 379		-5 737	195 293	6 749
	1 545 300	37 379		67 079	1 642 966	6 792
Hungary						
Local settlement	880 000				880 000	
Programme support and administration	168 200			114 603	282 803	
	1 048 200			114 603	1 162 803	
Ireland						
Local settlement	7 800			500	8 300	
	7 800			500	8 300	
Italy						
Care and maintenance	2 350 900	91 184		-240 215	2 087 672	114 197
Local settlement	95 000				86 782	8 218
Resettlement	10 000			7 400	14 369	3 031
Programme support and administration	1 252 000	334 768			1 586 768	
	3 707 900	425 952		-232 815	3 775 591	125 446
Malta						
Care and maintenance	25 000			15 000	40 000	
	25 000			15 000	40 000	
Netherlands						
Programme support and administration	258 300	72 343			330 643	
	258 300	72 343			330 643	
Portugal						
Local settlement	293 600			-13 173	277 071	3 356
Programme support and administration	82 200			111 743	192 496	1 447
	375 800			98 570	469 567	4 803
Spain						
Local settlement	459 400			-46 093	390 300	23 007
Repatriation	7 500			2 800	10 064	236
Programme support and administration	286 100	41 161			327 261	
	753 000	41 161		-43 293	727 625	23 243

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Sweden						
Local settlement	205 500			4 388	209 888	
Programme support and administration	502 300	89 132			587 556	3 876
	707 800	89 132		4 388	797 444	3 876
Switzerland						
Local settlement	404 800			12 400	417 200	
	404 800			12 400	417 200	
Turkey						
Care and maintenance	1 701 700			-255 669	1 413 826	32 205
Local settlement	28 000			1 500	28 156	1 344
Resettlement	430 800			44 300	474 100	1 000
Programme support and administration	290 000	172 606			462 606	
	2 450 500	172 606		-209 869	2 378 688	34 549
United Kingdom of Great Britain and Northern Ireland						
Local settlement	377 200			53 500	425 000	5 700
Repatriation	68 000	10 000			78 000	
Programme support and administration	615 400	37 892			651 504	1 788
	1 060 600	47 892		53 500	1 154 504	7 488
United States of America						
Local settlement	304 600			39 685	344 067	218
Resettlement	81 100			27 544	108 644	
Programme support and administration	918 000	222 930			1 140 930	
	1 303 700	222 930		67 229	1 593 641	218
Yugoslavia						
Care and maintenance	1 762 100	125 000		794 615	2 637 281	44 434
Resettlement	265 900			81 483	341 883	5 500
Programme support and administration	318 100	112 246			430 346	
	2 346 100	237 246		876 098	3 409 510	49 934
TOTAL, EUROPE AND NORTH AMERICA	21 590 900	1 449 252		904 465	23 595 182	349 435
LATIN AMERICA AND THE CARIBBEAN						
Argentina						
Care and maintenance	128 000				120 000	8 000
Local settlement	431 400			84 090	515 128	362
Resettlement	16 000				7 500	8 500
Repatriation	264 000			3 000	267 000	
Programme support and administration	282 400			110 591	392 991	
	1 121 800			197 681	1 302 619	16 862
Belize						
Local settlement	460 280			14 016	474 296	
Programme support and administration	58 700				51 261	7 439
	518 980			14 016	525 557	7 439
Bolivia						
Local settlement	62 700				62 700	
	62 700				62 700	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Brazil						
Local settlement	140 000			-8 000	132 000	
Programme support and administration	188 100				180 631	7 469
	328 100			-8 000	312 631	7 469
Chile						
Local settlement	45 000				38 391	6 609
Programme support and administration	168 500			5 657	174 157	
	213 500			5 657	212 548	6 609
Colombia						
Local settlement	37 500				33 000	4 000
	37 500				33 000	4 000
Costa Rica						
Local settlement	4 340 500			-323 858	3 763 319	253 323
Repatriation	124 400			-40 000	80 000	4 400
Programme support and administration	655 200			-122 374	494 082	38 744
	5 120 100			-486 232	4 337 401	296 467
Ecuador						
Local settlement	72 000			35 000	107 000	
	72 000			35 000	107 000	
El Salvador						
Local settlement	181 500			15 000	194 084	2 416
Programme support and administration	134 300				115 580	18 720
	315 800			15 000	309 664	21 136
Guatemala						
Care and maintenance	83 000			-4 000	75 000	4 000
Local settlement	145 400			-10 362	135 038	
Repatriation	78 200			54 000	132 100	100
Programme support and administration	30 800				14 130	16 670
	337 400			39 638	356 268	20 770
Honduras						
Care and maintenance	4 180 800			-953 384	3 094 916	132 500
Local settlement	1 918 500			-315 584	1 418 216	184 700
Resettlement	106 000			-20 000	83 300	2 700
Repatriation	1 001 000				1 000 000	1 000
Programme support and administration	791 400			-146 950	602 785	41 665
	7 997 700			-1 435 918	6 199 217	362 565
Latin America - North-western						
Care and maintenance	20 000					20 000
Repatriation	60 000			50 000	65 000	45 000
	80 000			50 000	65 000	65 000
Latin America - Northern						
Local settlement	80 620				78 350	2 270
Repatriation	315 400			94 600	408 042	1 958
	396 020			94 600	486 392	4 228

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Latin America - Southern						
Resettlement	84 700			33 325	86 925	31 100
Repatriation	30 000			6 975	36 975	
	114 700			40 300	123 900	31 100
Mexico						
Care and maintenance	2 136 400			105 936	2 210 912	31 424
Local settlement	4 579 900			127 903	4 684 533	23 270
Resettlement	5 300				2 957	2 343
Repatriation	132 400			40 000	171 700	700
Programme support and administration	738 900			153 076	891 976	
	7 592 900			426 915	7 962 078	57 737
Nicaragua						
Local settlement	78 400				78 400	
Repatriation	28 000			20 000	32 960	15 040
Programme support and administration	183 200				175 449	7 751
	289 600			20 000	286 809	22 791
Panama						
Local settlement	285 400			-40 000	210 000	35 400
	285 400			-40 000	210 000	35 400
Paraguay						
Local settlement	17 500				17 500	
	17 500				17 500	
Peru						
Local settlement	55 800			-1 200	54 600	
Programme support and administration	54 100			-19 134	32 584	2 382
	109 900			-20 334	87 184	2 382
Uruguay						
Local settlement	49 000			20 000	69 000	
	49 000			20 000	69 000	
Venezuela						
Local settlement	53 000			-800	51 000	1 200
Programme support and administration	464 700			-99 784	364 916	
	517 700			-100 584	415 916	1 200
TOTAL, LATIN AMERICA AND THE CARIBBEAN	25 577 800			-1 132 261	23 482 384	963 155
SOUTH-WEST ASIA, NORTH AFRICA AND THE MIDDLE EAST						
Afghanistan						
Care and maintenance	65 500				35 000	30 000
	65 500				35 000	30 000

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Algeria						
Care and maintenance	3 434 600			-11 386	3 420 636	2 578
Programme support and administration	263 300			14 647	277 947	
	3 697 900			3 261	3 698 583	2 578
Bahrain						
Care and maintenance	4 700			3 000	7 700	
Local settlement	327 700			-44 976	282 724	
Resettlement	6 400			-2 900	3 500	
Programme support and administration	147 800				136 195	11 605
	486 600			-44 876	430 119	11 605
Cyprus						
Care and maintenance	54 700			9 500	64 200	
	54 700			9 500	64 200	
Egypt						
Care and maintenance	88 000			-1 500	80 000	6 500
Local settlement	248 900			549	223 993	25 456
Resettlement	43 100			5 331	30 485	17 946
Programme support and administration	285 000			80 294	365 294	
	665 000			84 674	699 772	49 902
Iran (Islamic Republic of)						
Care and maintenance	150 000			-8 000	142 000	
Local settlement	12 019 000			-545 336	11 236 358	237 306
Programme support and administration	866 100			-150 070	716 030	
	13 035 100			-703 406	12 094 388	237 306
Iraq						
Resettlement	448 000			74 782	522 782	
	448 000			74 782	522 782	
Lebanon						
Care and maintenance	15 200			1 850	17 050	
Local settlement	51 500			35 608	87 108	
Programme support and administration	187 900			91 652	279 552	
	254 600			129 110	383 710	
Mauritania						
Local settlement	1 045 400	67 000		-55 169	1 042 431	14 800
	1 045 400	67 000		-55 169	1 042 431	14 800
Middle East						
Care and maintenance	20 000	20 000			30 000	10 000
Local settlement	18 400				18 400	
Resettlement	1 300				1 300	
	39 700	20 000			49 700	10 000
Morocco						
Care and maintenance	18 000			3 254	19 253	2 001
Local settlement	20 000				14 139	5 861
Programme support and administration	97 200			-23 762	73 438	
	135 200			-20 508	106 830	7 862

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Pakistan						
Care and maintenance	30 599 700			-482 315	29 727 991	389 394
Resettlement	153 300			-47 269	106 031	
Programme support and administration	1 652 500			461 147	2 112 914	733
	32 405 500			-68 437	31 946 936	390 127
Tunisia						
Care and maintenance	5 400			7 910	13 310	
Resettlement	44 000				40 845	3 155
Programme support and administration	42 700				35 760	6 940
	92 100			7 910	89 915	10 095
United Arab Emirates						
Care and maintenance	19 700			4 000	23 700	
	19 700			4 000	23 700	
Yemen						
Care and maintenance	13 000				13 000	
Local settlement	295 500			74 121	369 621	
Resettlement	4 000				4 000	
	312 500			74 121	386 621	
TOTAL, SOUTH-WEST ASIA, NORTH AFRICA AND THE MIDDLE EAST	52 757 000	87 000		-505 038	51 574 687	764 275
OVERALL ALLOCATIONS						
Care and maintenance	7 727 500	1 876	-22 000	1 400 701	9 013 277	94 800
Emergency assistance	309 500			-13 519	272 581	23 400
Local settlement	820 100			-110 000	637 769	72 331
Programme reserve	3 000 000	-2 986 005				13 995
Resettlement	762 000			-23 520	738 480	
Repatriation	460 000	220 000		213 000	893 000	
Programme support and administration	23 122 400	850 659		999 070	24 914 977	57 152
	36 201 500	-1 913 470	-22 000	2 465 732	36 470 084	261 678
TOTAL, ANNUAL PROGRAMME	330 855 900	-	-	-	324 246 594	6 609 306

SCHEDULE 3 (concluded)

Appropriations and expenditure under the Emergency Fund as at 31 December 1990

(United States dollars)

	Executive Committee appropriations	Expenditure	Unobligated balance
Angola		1 588 951	
Burundi		96 500	
Cameroon		70 000	
Central African Republic		100 000	
Djibouti		126 000	
Ethiopia		500 000	
Guatemala		172 145	
Kampuchea		161 897	
Rwanda		120 000	
Sudan		1 372 850	
Uganda		419 849	
Zaire		1 417 815	
Zambia		900 515	
Overall	10 000 000	-	
TOTAL, EMERGENCY FUND	10 000 000	7 046 522	2 953 478

SCHEDULE 4

Special accounts

Funds allocated and expenditure in 1990

(United States dollars)

Fund by country	Funds allocated	Expenditure	Unobligated balance 31 December 1990
Staff Housing Fund a/	966 313	411 046	555 267
Education account			
Algeria	38 000	33 937	4 063
Argentina	7 330	7 330	
Bangladesh	22 251	22 251	
Botswana	56 800	36 800	20 000
Brazil	25 000	25 000	
Burkina Faso	132 200	132 200	
Burundi	97 000	97 000	
Cameroon	99 300	99 300	
Central African Republic	8 000	8 000	
Colombia	5 000	5 000	
Congo	198 743	198 743	
Costa Rica	27 333	25 964	1 369
Côte d'Ivoire	55 600	55 600	
Dominican Republic	4 600	3 980	620
Egypt	428 665	358 477	70 188
Ethiopia	67 000	67 000	
Gabon	25 000	25 000	
Ghana	22 600		22 600
India	104 300	70 000	34 300
Italy	181 500	181 500	
Kenya	48 000	37 461	10 539
Latin America			
North-western	13 400	12 450	950
Southern	28 700	28 700	
Lesotho	94 061	73 200	20 861
Liberia	84 000	70 188	13 812
Mali	42 400	42 400	
Mexico	99 122	71 855	27 267
Middle East	50 000	48 466	1 534
Morocco	28 800	27 700	1 100
Nicaragua	12 450	12 450	
Niger	44 800	44 800	
Nigeria	22 300	19 270	3 030
Overall allocations	87 344	80 000	7 344
Pakistan	86 600	74 451	12 149

SCHEDULE 4 (concluded)

Fund by country	Funds allocated	Expenditure	Unobligated balance 31 December 1990
Panama	15 300	12 000	3 300
Papua New Guinea	24 900	24 900	
Rwanda	185 300	185 300	
Senegal	280 000	279 806	194
Somalia	1 090	1 090	
Sudan	399 955	399 955	
Swaziland	40 852	40 852	
Togo	41 200	41 200	
Tunisia	34 000	34 000	
Uganda	47 000	17 500	29 500
United Republic of Tanzania	43 548	28 110	15 438
Zaire	200 500	200 500	
Zambia	21 091	15 000	6 091
Total	3 682 935	3 376 686	306 249

a/ See schedule 7.

SCHEDULE 5

Special programmes

Funds available and expenditure in 1990

(United States dollars)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1990
		Cash	Kind	
AFGHAN REPATRIATION PROGRAMME				
Afghanistan				
Repatriation		851 580	14 345	
	2 042 734	851 580	14 345	1 176 809
Iran (Islamic Republic of)				
Repatriation		900 000		
	1 100 000	900 000		200 000
Overall allocations				
Pepatriation		5 813 630		
	7 765 145	5 813 630		1 951 515
Pakistan				
Repatriation		6 959 356		
	7 159 713	6 959 356		200 357
TOTAL, AFGHAN REPATRIATION PROGRAMME	18 067 592	14 524 566	14 345	3 528 681

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1989
		Cash	Kind	
NAMIBIAN REPATRIATION PROGRAMME				
Angola				
Repatriation		615 000		
	615 000	615 000		
Namibia				
Local settlement		601 594		
Repatriation		1 058 463		
	2 314 115	1 660 057		654 058
Overall allocations				
Repatriation		102 589		
	102 589	102 589		
TOTAL, NAMIBIAN REPATRIATION PROGRAMME	3 031 704	2 377 646		654 058
MOZAMBICAN RETURNEES				
Mozambique				
Local settlement		3 513 078		
	4 949 851	3 513 078		1 436 773
TOTAL, MOZAMBICAN RETURNEES	4 949 851	3 513 078		1 436 773

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance 31 December 1989
ETHIOPIAN RETURNEES				
Ethiopia				
Local settlement		6 577 670		
	6 577 670	6 577 670		
Somalia				
	2 618 896			2 618 896
TOTAL, ETHIOPIAN RETURNEES	9 196 566	6 577 670		2 618 896
CYPRUS OPERATION				
Cyprus				
Care and maintenance		12 354 490		
Programme support and administration		407 855		
	13 040 658	12 762 345		278 313
TOTAL, CYPRUS OPERATION	13 040 658	12 762 345		278 313
SOUTH-EAST ASIA ANTI-PIRACY PROGRAMME				
Thailand				
Care and maintenance		2 354 479		
	3 279 836	2 354 479		925 357
TOTAL, SOUTH-EAST ASIA ANTI-PIRACY PROGRAMME	3 279 836	2 354 479		925 357

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1989
		Cash	Kind	
SRI LANKAN RETURNEES				
Sri Lanka				
Emergency assistance		239 037		
Local settlement		1 235 685	685 000	
	2 555 681	1 474 722	685 000	395 959
TOTAL, SRI LANKAN RETURNEES	2 555 223	1 474 722	685 000	395 959
COMPREHENSIVE PLAN OF ACTION FOR INDO-CHINESE REFUGEES				
Hong Kong				
Care and maintenance		9 402 935		
Repatriation		845 305		
	12 312 883	10 248 240		2 064 643
Indonesia				
Care and maintenance		3 055 914		
Repatriation		214 180		
	4 466 331	3 270 094		1 196 237
Japan				
Care and maintenance		3 734 840		
	3 757 719	3 734 840		22 879
Lao People's Democratic Republic				
Care and maintenance		803 946		
Programme support and maintenance		67 301		
	1 522 027	871 247		650 780

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1989
		Cash	Kind	
Malaysia				
Care and maintenance		3 834 302		
Repatriation		427 695		
	4 386 381	4 261 997		124 384
Overall allocations				
Care and maintenance		6 797 217		
Repatriation		2 340 000		
	9 954 753	9 137 217		817 536
Philippines				
Care and maintenance		961 087		
Resettlement		4 413 988		
Repatriation		115 174		
	6 672 551	5 490 249		1 182 302
Singapore				
Care and maintenance		202 531		
	202 531	202 531		
Thailand				
Care and maintenance		3 101 919		
Repatriation		266 284		
	3 785 537	3 368 203		417 334

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1989
		Cash	Kind	
Viet Nam				
Local settlement		4 054 003		
Resettlement		2 450 000		
Programme support and administration		324 084		
	7 705 830	6 828 087		877 743
TOTAL, COMPREHENSIVE PLAN OF ACTION FOR INDO-CHINESE REFUGEES	54 766 543	47 412 705		7 353 838
LIBERIANS IN WEST AFRICA				
Côte d'Ivoire				
Care and maintenance		4 415 467	1 148 396	
	5 573 125	4 415 467	1 148 396	9 262
Guinea				
Care and maintenance		2 117 985		
	9 560 111	9 559 316		795
Sierra Leone				
Care and maintenance		2 389 494		
	2 424 661	2 389 494		35 167
TOTAL, LIBERIANS IN WEST AFRICA	17 557 897	16 364 277	1 148 396	45 224

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance 31 December 1989
NICARAGUAN RETURNEES				
Costa Rica				
Repatriation		950 000		
	950 000	950 000		
Honduras				
Repatriation		4 955 472		
	11 474 000	4 955 472		6 518 528
Nicaragua				
Local settlement		5 663 474		
	6 737 117	5 663 474		1 073 643
Overall allocations				
Repatriation		1 738 149		
	3 287 864	1 738 149		1 549 715
TOTAL, NICARAGUAN RETURNEES	22 448 981	13 307 095		9 141 886
HUMANITARIAN PLAN OF ACTION FOR THE MIDDLE EAST				
Jordan				
Care and maintenance		363 764		
	1 614 301	363 764		1 250 537
Middle East				
Emergency assistance		2 396 750		
	2 396 750	2 396 750		

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance 31 December 1989
Syrian Arab Republic				
Care and maintenance		200 000		
	200 000	200 000		
TOTAL, HUMANITARIAN PLAN OF ACTION FOR THE MIDDLE EAST	4 211 051	2 960 514		1 250 537
OTHER TRUST FUNDS				
Algeria				
Care and maintenance		182 800	1 980 761	
	2 299 955	182 800	1 980 761	136 394
Angola				
Local settlement		295 302	68 750	
	369 708	295 302	68 750	5 656
Australia				
Care and maintenance		39 503		
	39 503	39 503		
Bangladesh				
	36 711			36 711
Belgium				
Local settlement		80 336		
Programme support and administration		59 199		
	151 000	139 535		11 465

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1989
		Cash	Kind	
Belize				
	80 790			80 790
Burundi				
Local settlement		113 609		
	128 512	113 609		14 903
Central African Republic				
	39 945			39 945
Chile				
	277 274			277 274
Costa Rica				
Local settlement		193 600		
	1 920 701	193 600		1 727 101
Côte d'Ivoire				
Care and maintenance		113 910		
	113 910	113 910		
Djibouti				
Care and maintenance		29 340	8 474	
	161 814	29 340	8 474	124 000

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1989
		Cash	Kind	
Egypt				
Local settlement		14 799		
	25 196	14 799		10 397
El Salvador				
Local settlement		655 100		
	1 585 687	655 100		930 587
Ethiopia				
Care and maintenance		5 490 170	7 985 929	
	15 102 387	5 490 170	7 985 929	1 626 288
France				
Local settlement		36 314		
	69 381	36 314		33 067
French Guyana				
Repatriation		294 693		
	533 753	294 693		239 060
Guatemala				
Care and maintenance			190 840	
Local settlement		215 285		
	1 120 906	215 285	190 840	714 781

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1989
		Cash	Kind	
Guinea				
Care and maintenance		315 978		
	315 978	315 978		
Haiti				
Local settlement		133 000		
	278 812	133 000		145 812
Honduras				
Care and maintenance			572 520	
Local settlement		259 072		
	1 320 816	259 072	572 520	489 224
Hong Kong				
Care and maintenance		285 553		
Local settlement		77 281		
Repatriation				
	464 014	362 834		101 180
Hungary				
Local settlement		1 609 826		
	1 621 099	1 609 826		11 273
Iran (Islamic Republic of)				
	9 982			9 982

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
Kampuchea				
Care and maintenance		721 161		
Local settlement		56 703		
Repatriation		27 412		
Programme support and administration		222 700		
	2 243 218	1 027 976		1 215 242
Kenya				
	319			319
Lebanon				
	600 000			600 000
Malawi				
Care and maintenance		10 462 321	6 434 890	
	17 699 310	10 462 321	6 434 890	802 099
Malaysia				
Care and maintenance		26 062		
Repatriation				
	26 257	26 062		195
Mexico				
Care and maintenance		1 130 000		
Local settlementt		67 999		
	3 033 528	1 197 999		1 835 529

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
Mozambique				
Care and maintenance		326 790	542 060	
	868 850	326 790	542 060	
Nicaragua				
Local settlement		1 651 019		
	2 976 266	1 651 019		1 325 247
Overall allocations				
Care and maintenance		687 086		
Junior professional		5 230 456		
Local settlement		1 632 408		
Programme support and administration		1 095 303		
	14 937 687	8 645 253		6 292 434
Pakistan				
Care and maintenance		2 780 655	11 555 511	
	14 409 267	2 780 655	11 555 511	73 101
Papua New Guinea				
Care and maintenance			8 492	
	8 492		8 492	
Philippines				
Care and maintenance		63 905		
Resettlement				
	63 905	63 905		

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
Rwanda				
Local settlement		264 727		
	282 346	264 727		17 619
Senegal				
Care and maintenance		1 261 964		
	1 265 981	1 261 964		4 017
Sierra Leone				
Care and maintenance		44 981		
	44 981	44 981		
Somalia				
Care and maintenance		231 433	2 595 150	
	3 750 769	231 433	2 595 150	924 186
Spain				
Programme support and administration		426 250		
	433 926	426 250		7 676
Sri Lanka				
	224 542			224 542

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
Sudan				
Care and maintenance		1 901 101	6 835 805	
Local settlement		1 412 732		
	13 860 492	3 313 833	6 835 805	3 710 854
Suriname				
Repatriation		86 986		
	423 416	86 986		336 430
Swaziland				
Care and maintenance		68 000	28 800	
	98 102	68 000	28 800	1 302
Thailand				
Care and maintenance		740 821	56 642	
Repatriation				
Programme support and administration		87 658		
	1 360 795	828 479	56 642	475 674
Turkey				
Care and maintenance		7 500		
	6 818 914	7 500		6 811 414
Uganda				
	171 311			171 311

SCHEDULE 5 (concluded)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
Viet Nam				
Care and maintenance			6 253	
Local settlement				
	6 253		6 253	
Zambia				
Care and maintenance			81 718	
	84 538		81 718	2 820
Zimbabwe				
Care and maintenance		1 130 488	157 711	
	1 310 841	1 130 488	157 711	22 642
TOTAL, OTHER TRUST FUNDS	115 072 140	44 341 291	39 110 306	31 620 543
GRAND TOTAL	268 178 500	167 970 388	40 958 047	59 250 065

SCHEDULE 6

Status of prior years' projects - All funds

Obligations liquidated/outstanding as at 31 December 1990

(United States dollars)

Fund by country	Unliquidated obligations 1 January 1990	Payments during 1990	Cancellations during 1990	Unliquidated obligations 31 December 1990
Annual programme				
Algeria	1 529 300	1 168 565	21 098	339 637
Angola	524 023	211 485	312 538	
Argentina	65 114	56 138	7 304	1 672
Australia	44 101	35 348	8 753	
Austria	5 759	2 317	3 442	
Bangladesh	1 288	661	627	
Belgium	29 013	17 851	11 162	
Belize	39 747	20 124	19 623	
Benin	24 369	4 720	19 649	
Botswana	183 808	160 035	23 773	
Brazil	24 775	14 728	10 047	
Burkina Faso	28 563	5 646	22 917	
Burundi	46 350	35 963	100	10 287
Cameroon	257 221	212 772	25 194	19 255
Canada	7 684	1 612	257	5 815
Central African Republic	92 752	56 473	36 279	
Chile	13 656	1 616	12 040	
Congo	81 666	78 641	3 025	
Costa Rica	335 001	176 774	138 347	19 880
Côte d'Ivoire	27 580	1 536	26 044	
Djibouti	201 573	187 865	13 708	
Egypt	120 788	63 762	25 278	31 748
El Salvador	25 819	15 729	10 090	
Ethiopia	6 613 150	6 004 251	301 031	307 868
France	36 307	21 582	14 725	
Gabon	6 996	5 538		1 458
Germany	42 322	6 540	35 782	
Ghana	53 717	36 702		17 015
Guatemala	22 805	16 363	6 442	
Honduras	466 601	248 007	184 772	33 822
Hong Kong	77 378	32 868	44 510	
India	279 075	214 604	64 471	
Indonesia	258 715	222 776	35 939	
Iran (Islamic Republic of)	5 172 632	4 041 121	811 537	319 974
Ireland	5 441	5 441		
Italy	155 269	135 606	19 663	
Japan	2 056		2 056	

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1990	Payments during 1990	Cancellations during 1990	Unliquidated obligations 31 December 1990
Kenya	309 181	113 832	195 349	
Latin America - North-western	17 477	14 826	2 651	
Latin America - Northern	145 334	101 217	31 562	12 555
Latin America - Southern	68 711	56 985		11 726
Lebanon	72 539	17 397	55 142	
Lesotho	55 722	17 241	38 481	
Liberia	28 842	20 298	8 544	
Malawi	3 042 953	1 963 146	328 425	751 382
Malaysia	172 818	164 131	8 687	
Mexico	386 704	287 503	99 201	
Middle East	129 604	27 478	102 126	
Morocco	5 027	3 174	1 853	
Mozambique	8 353	500	7 853	
Nepal	20 870	14 671	6 199	
Netherlands	1 540		1 540	
Nicaragua	21 526	14 017	6 381	1 128
Nigeria	37 430	25 110	12 320	
Other countries, Asia	135 446	66 265	69 181	
Overall allocations	2 279 105	1 309 828	899 167	70 110
Pakistan	4 284 691	4 016 803	267 888	
Papua New Guinea	21 660	13 369	8 291	
Peru	1 300	1 224	76	
Philippines	674 309	666 699	7 610	
Portugal	15 915	4 845	11 070	
Republic of Korea	4 109	4 108	1	
Rwanda	269 966	173 238	59 131	37 597
Senegal	144 922	92 116	52 806	
Sierra Leone	13 030	2 804	10 226	
Singapore	33 797	30 688	3 109	
Somalia	3 289 095	1 839 204	1 090 713	359 178
Sudan	6 814 864	4 777 633	1 922 576	114 655
Swaziland	209 723	127 601	82 122	
Sweden	10 281	1 571	8 710	
Switzerland	69 606	69 278	328	
Thailand	467 479	344 853	85 009	37 617
Togo	14 255	5 506	8 749	
Tunisia	1 525	100	1 425	
Turkey	77 038	31 824	45 214	
Uganda	169 898	94 518	75 380	
United Kingdom of Great Britain and Northern Ireland	54 020	6 040	47 980	
United Republic of Tanzania	935 178	169 460	39 157	726 561
United States of America	97 710	83 718	13 992	
Viet Nam	267 339	198 726	9 612	59 001
West Africa	62 147	13 112	4 786	44 249

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1990	Payments during 1990	Cancellations during 1990	Unliquidated obligations 31 December 1990
Yugoslavia	123 267	71 735	51 532	
Zaire	495 067	263 367	167 657	64 043
Zambia	274 349	217 649	23 955	32 745
Zimbabwe	602 809	560 421	42 388	
Total	43 340 945	31 621 589	8 288 378	3 430 978
Emergency Fund				
Angola	410 089	386 716	23 373	
Ethiopia	600 000	463 410	129 491	7 099
Malaysia	440 444	240 823		199 621
Mauritania	377 850	355 612	22 238	
Overall allocations	120 000	120 000		
Pakistan	188 010	109 657	1 015	77 338
Senegal	226 554	93 438	133 116	
Turkey	79 969		8 969	71 000
Uganda	534 896	383 042	143 299	8 555
West Africa	1 077 190	1 061 561	10 648	4 981
Zaire	559 550	532 786	26 764	
Total	4 614 552	3 747 045	498 913	368 594
Education Account				
Algeria	28 765	24 008		4 757
Argentina	1 000		1 000	
Bangladesh	14 581	8 821		5 760
Benin	29 000		29 000	
Botswana	32 732			32 732
Burkina Faso	82 131	57 480		24 651
Burundi	75 633	73 957		1 676
Cameroon	91 498	78 646		12 852
Central African Republic	3 952	3 461	491	
Congo	216 700	210 553		6 147
Costa Rica	3 041		3 041	
Côte d'Ivoire	44 500	13 841		30 659
Dominican Republic	1 433	593	840	
Egypt	75 353	75 353		
Ethiopia	31 350	31 350		
Gabon	16 828	14 527		2 301
Ghana	25 327	8 503		16 824
India	44 805	32 195	12 610	
Italy	178 190	162 745	9 789	5 656
Kenya	21 178	318	20 860	

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1990	Payments during 1990	Cancellations during 1990	Unliquidated obligations 31 December 1990
Latin America - North-western	7 145	4 030	1 895	1 220
Latin America - Northern	1 698		1 698	
Latin America - Southern	6 675		6 675	
Lesotho	22 747	21 427		1 320
Liberia	11 158	4 117		7 041
Mali	33 240	33 240		
Mexico	750		750	
Middle East	80 600	49 878		30 722
Morocco	22 789	21 077		1 712
Nicaragua	3 397		3 397	
Niger	28 183	27 252		931
Nigeria	18 141	6 926		11 215
Overall allocations	75 630	43 848	31 782	
Pakistan	54 172	52 753		1 419
Papua New Guinea	4 433		4 433	
Portugal	20 000		20 000	
Rwanda	167 344	126 454	40 890	
Senegal	152 342	152 342		
Somalia	933	381	552	
Sudan	293 858	275 191	14 223	4 444
Swaziland	4 196	4 196		
Togo	39 848	20 223		19 625
Tunisia	22 707	22 707		
Uganda	16 159	12 959		3 200
United Republic of Tanzania	27 544	14 238		13 306
Zaire	138 298	73 114	51 500	13 684
Zambia	33 467	21 540		11 927
Total	2 305 451	1 784 244	255 426	265 781
Afghan repatriation programme				
Afghanistan	3 467 066	2 252 999	964 243	249 824
Iran (Islamic Republic of)	1 362 852	897 804	33 595	431 453
Overall allocations	1 822 252	139 956	1 682 296	
Pakistan	2 590 793	1 817 779	757 159	15 855
Total	9 242 963	5 108 538	3 437 293	697 132
Namibian repatriation programme				
Angola	277 555	277 555		
Namibia	890 959	498 347	392 612	
Overall allocations	1 323 991	882 291		441 700
Total	2 492 505	1 658 193	392 612	441 700

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1990	Payments during 1990	Cancellations during 1990	Unliquidated obligations 31 December 1990
Mozambican returnees				
Mozambique	644 318	592 511	46 952	4 855
Total	644 318	592 511	46 952	4 855
Ethiopian returnees				
Ethiopia	75 961	74 234	1 727	
Total	75 961	74 234	1 727	
Cyprus operation				
Cyprus	4 663 331	2 156 611	2 506 720	
Total	4 663 331	2 156 611	2 506 720	
Sri Lankan returnees				
Sri Lanka	227 431	159 520	67 911	
Total	227 431	159 520	67 911	
Comprehensive plan of action for Indo-Chinese refugees				
Viet Nam	304 375	249 480	26 308	28 587
Total	304 375	249 480	26 308	28 587
Other trust funds				
Algeria	943 153	943 153		
Australia	30 000	30 000		
Bangladesh	23 348	638	22 710	
Belgium	128 444	37 443	91 001	
Botswana	208 722	208 722		
Burundi	29 810	19 020	10 790	
Costa Rica	391 928	76 918	78	314 932
El Salvador	322 063	322 063		
Ethiopia	17 884 894	13 124 894	1 880 000	2 880 000
France	40 840	6 811	34 029	
French Guyana	54 267	16 675	20 100	17 492

SCHEDULE 6 (concluded)

Fund by country	Unliquidated obligations 1 January 1990	Payments during 1990	Cancellations during 1990	Unliquidated obligations 31 December 1990
Guatemala	168 866	155 537	13 329	
Haiti	530		530	
Honduras	64 241	37 241		27 000
Hong Kong	621 937	304 993	59 189	257 755
Hungary	2 022 223	2 010 950	11 273	
Indonesia	25 815	1 109	24 706	
Iran (Islamic Republic of)	993 482	653 500	339 982	
Japan	71 439	68 599	2 840	
Kampuchea	253 756	217 330	25 004	11 422
Kenya	130 388	126 868	3 520	
Lao People's Democratic Republic	328 202	95 841	78 363	153 998
Malawi	11 823 478	6 868 086	1 231 667	3 723 725
Malaysia	284 981	284 981		
Mozambique	2 338 555	2 284 662		53 893
Nicaragua	682 077	494 511	187 566	
Overall allocations	2 597 334	1 062 771	1 480 356	54 207
Pakistan	875 083	703 875	171 208	
Papua New Guinea	206 250		68 750	137 500
Philippines	144 223	143 487	736	
Senegal	1 020 408		1 020 408	
Somalia	6 161 643	6 153 950	7 693	
Spain	2 846		2 846	
Sudan	6 853 739	1 895 738	1 534 713	3 423 287
Suriname	128 792	25 322	80 823	22 648
Swaziland	340 437	340 437		
Thailand	8 624 722	3 721 112	368 463	4 535 147
Turkey	31 304	31 304		
Uganda	1 924 912	1 170 642	439 198	315 072
United Republic of Tanzania	147 600	147 600		
Viet Nam	1 328 469	1 279 010	49 459	
Zaire	351 360	268 400	82 960	
Zambia	120 599	106 778		13 821
Zimbabwe	777 658	401 449	66 609	309 600
Total	71 504 818	45 842 420	9 410 899	16 251 499
GRAND TOTAL	139 416 651	92 994 386	24 933 139	21 489 126

SCHEDULE 7

Fund for Field Staff housing and basic amenities

Expenditure and income in 1990

(United States dollars)

Country	Expenditure	Income
Algeria	-	880
Angola	2 995	2 530
Botswana	-	538
Burundi	-	606
Central African Republic	-	1 071
China	2 761	2 064
Costa Rica	550	11 042
El Salvador	2 200	4 246
Ethiopia	55 877	45 033
Guinea	1 334	-
Honduras	-	1 878
Hong Kong	66 354	1 523
India	-	10 259
Indonesia	2 357	734
Iran (Islamic Republic of)	-	42 537
Japan	4 166	-
Malaysia	-	2 154
Malawi	906	601
Mexico	6 015	3 273
Mozambique	30 166	12 379
Nicaragua	-	1 304
Nigeria	-	4 769
Pakistan	1 425	20 201
Philippines	3 603	-
Sierra Leone	18 000	-
Somalia	75 500	9 229
Sudan	44 292	173 446
Swaziland	14 989	500
Turkey	8	1 456
Uganda	16 644	22 027
United Kingdom of Great Britain and Northern Ireland	-	6 096
United Republic of Tanzania	4 072	10 925
United States of America	4 568	-
Viet Nam	24 331	3 543
Yemen	-	1 343
Zaire	328	3 996
Zambia	17 823	5 184
Zimbabwe	1 105	5 909
Others/Headquarters	8 677	3 621
Total	411 046	416 897

SCHEDULE 8

Loans made to or on behalf of refugees

(United States dollars)

	For the year 1990	Cumulative to 31 December 1990	
Total loans made	-	16 362 777	
Adjustments			
Unused funds refunded by implementing agencies	-	(817 068)	
Transferred to the Refugee Committee established with the Austrian Ministry of the Interior	-	(4 105 721)	
Exchange differences	643 124	6 295 551	
			17 735 539
Liquidations			
Repayments	(178 385)	(12 761 909)	
Write-offs/conversion into grants	-	(803 765)	
Agencies' collection fees and charges	(20 040)	(449 589)	
			(14 015 263)
Total loans outstanding as at 31 December 1990			3 720 276
Of which refundable upon receipt to:			
Implementing agencies for collection fees			(496 574)
Total loans refundable to UNHCR as at 31 December 1990			3 223 702 a/

a/ Breakdown by source of funds:

	$
Major aid programmes	3 222 870
Trust funds	832
	3 223 702

SCHEDULE 9

Investment of funds as at 31 December 1990

(United States dollars)

Banks	Period	Percentage rate per annum	Maturity	Amount	Accrued interest
Notice deposit accounts					
Citicorp, Zurich	2 days	7 1/2		14 200 000	
Banque scandinave en Suisse, Geneva	2 days	7 1/2		2 000 000	
Deutsche Bank, Bonn (DM 3 500 000)	2 days	8		2 364 865	
Lloyds Bank, London (£3 400 000)	2 days	14 1/8		6 692 913	
				25 257 778	
Deposit accounts					
Bankers Trust AG, Zurich	31 days	9	3.01.91	5 000 000	35 000
Crédit Suisse, Geneva	14 days	9	3.01.91	5 000 000	13 750
Nordfinanz Bank, Zurich	14 days	9 1/8	3.01.91	5 000 000	13 941
Christiania Bank og Kreditkasse, Oslo (NKr 82 000 000)	7 days	9	7.01.91	13 921 901	
Mitsubishi Bank, London	61 days	8 1/8	9.01.91	5 000 000	58 680
Svenska Handelsbanken, Stockholm	14 days	9 1/2	10.01.91	5 000 000	5 278
Société de Banque Suisse, Geneva (SwF 2 500 000)	18 days	8 1/4	14.01.91	1 968 504	1 804
Canadian Imperial Bank of Commerce, London	43 days	8 5/8	15.01.91	5 000 000	33 541
Banco Español de Crédito, Madrid (Ptas 50,000,000)	31 days	9	21.01.91	526 316	1 316
Chase Manhattan Bank, Paris	33 days	8 1/8	22.01.91	5 000 000	12 413
Midland Bank, London	33 days	8 3/16	22.01.91	5 000 000	12 509
Algemene Bank Nederland, Amsterdam	33 days	8 3/16	22.01.91	5 000 000	12 509
Svenska Handelsbanken, Stockholm	33 days	8 5/16	22.01.91	5 000 000	12 699
Australia and New Zealand Banking Group, London	63 days	8 1/16	28.01.91	5 000 000	39 193
Banca Nazionale del Lavoro, London	63 days	8 1/16	28.01.91	5 000 000	39 193
Deutsche Bank, Frankfurt	63 days	8	28.01.91	5 000 000	38 889
Tokai Bank, London	63 days	8 1/16	28.01.91	5 000 000	39 193
Banque Paribas, Geneva	32 days	8 5/8	28.01.91	5 000 000	4 791
Banco di Roma, London	31 days	9 1/4	31.01.91	5 000 000	
Royal Bank of Canada, London	31 days	9	31.01.91	5 000 000	
Crédit Lyonnais, Geneva	62 days	8 1/16	20.02.91	5 000 000	12 318
Bank of Tokyo, London	62 days	8 1/16	20.02.91	5 000 000	12 318
Banque Worms, Paris	92 days	8	26.02.91	5 000 000	38 889
Générale de Banque, Brussels	92 days	8	26.02.91	5 000 000	38 889
Unibank A/S (Privatbanken), Copenhagen	92 days	8 1/16	26.02.91	5 000 000	39 193
Den Norske Bank, Luxembourg	90 days	8	20.03.91	5 000 000	12 222
				131 416 721	528 528

SCHEDULE 9 (concluded)

Cash and investments 1986-1990

(Thousands of United States dollars)

	1986	1987	1988	1989	1990
Cash and investments on 31 December					
Current accounts	3 875	5 335	13 782	3 752	7 412
48-hour accounts	6 500	8 400	21 695	12 655	25 258
Deposit accounts	74 595	115 655	33 528	23 988	131 417
	84 970	129 390	69 005	40 395	164 087
Average in hand during year					
In current accounts	9 050	13 985	13 782	10 496	10 250
Invested (48-hour and deposit accounts)	84 564	87 396	80 179	37 331	67 950
	93 614	101 381	93 961	47 827	78 200
Interest earned					
On current accounts	204	411	363	572	459
On invested funds	5 980	5 870	5 494	3 304	5 585
	6 184	6 281	5 857	3 876	6 044
Average rate of interest earned (percentage)					
On funds in hand and bank	6.61	6.20	6.23	8.10	7.73
On invested funds	7.07	6.72	6.85	8.85	8.22

Note: The amount of $10,464,000 shown on statement II under "Other income" is made up as follows:

	$
Interest earned	6 044 166
Exchange differences and bank charges	4 419 717
	10 463 883

IV. SUMMARY OF BASIC ACCOUNTING POLICIES APPLICABLE TO THE VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

Basis of accounting

1. The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees.

2. The accounts of the UNHCR voluntary funds cover the calendar year. They are submitted to the United Nations Board of Auditors and the Executive Committee of the High Commissioner's Programme.

3. Funds at the disposal of the High Commissioner for the purposes falling outside the annual programme and Emergency Fund are recorded as trust funds, reserves or special accounts, as may be appropriate, in accordance with the Financial Rules.

4. The writing off of losses of cash, property or the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

5. Financial transactions are recorded in the accounts on an accrual basis. Thus, all firm pledges (except pledges announced in 1990 for the 1991 general programmes) are recorded as income in 1990 even if they concern programmes whose budgetary period extends into 1991 and therefore may be partially obligated in 1990. The term "expenditure" designates total obligations incurred up to 31 December 1990, whether liquidated or not. Agreements or letters of instruction signed prior to 31 December 1990 but for projects commencing in 1991 are not included in 1990 expenditure.

Contributions

6. Cash received for pledges is recorded at the United States dollar equivalent calculated at the United Nations operational rate of exchange prevailing on the date of receipt. Pledges unpaid are adjusted to their dollar equivalent calculated at the United Nations operational rate of exchange prevailing on 31 December of each year. Pledges outstanding for a period exceeding five years are not shown in the accounts, but are retained in memorandum records.

Translation of currency

7. The accounts of UNHCR are maintained in United States dollars. Transactions in other currencies are translated into United States dollars at the United Nations operational rates of exchange prevailing at the time of the transaction. At the year end, cash, investments and sundry accounts receivable and payable in currencies other than United States dollars are translated at the applicable United Nations rates of exchange. Exchange differences are debited/credited to the General Fund.

Fixed assets

8. Non-expendable property purchased with UNHCR voluntary funds, whose ownership remains vested in UNHCR, is charged as expenditure to the appropriate budget accounts in the year of acquisition; it is not included in the balance sheet, but is recorded in separate inventories. The book values as at 31 December 1990 of non-expendable property held for administrative purposes was $30,897,287.

Investments

9. Short-term investments of monies not immediately required are made in accordance with financial rule 9.1 and a report on such investments is included in the annual accounts (schedule 9). Income from investments is credited to the General Fund, as provided for in financial rule 9.3.

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